

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2016



President of the Board - Original Signature Required

6/15/16

Date



Secretary of the Board - Original Signature Required

6/15/16

Date



Chief School Administrator - Original Signature Required

6/15/16

Date

Leslie Frisbie

Contact Person

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Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2016-2017 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northwestern Lehigh SD	COUNTY : Lehigh	AUN : 121394603
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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 2016-2017 (compared to 2015-2016)? Yes
No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$42005276
Ending Unassigned Fund Balance	\$2475213
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.9%

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
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DUE DATE: AUGUST 15, 2016

<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	80,213
0820 Restricted Fund Balance	17,954
0830 Committed Fund Balance	10,061,024
0840 Assigned Fund Balance	5,202,156
0850 Unassigned Fund Balance	1,341,115
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>16,604,295</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,841,299
7000 Revenue from State Sources	12,581,615
8000 Revenue from Federal Sources	211,270
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>40,634,184</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>57,238,479</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,596,861
6112 Interim Real Estate Taxes	445,000
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	5,700
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	2,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	860,000
6500 Earnings on Investments	325,000
6700 Revenues from LEA Activities	102,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	346,238
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	160,000
6940 Tuition from Patrons	20,000
6960 Services Provided Other Local Governmental Units / LEAs	7,500
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	27,841,299
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,733,738
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,390,779
7310 Transportation (Pupil and Nonpublic/CS)	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	330,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340 State Property Tax Reduction Allocation	674,898
7810 State Share of Social Security and Medicare Taxes	688,500
7820 State Share of Retirement Contributions	2,702,700
REVENUE FROM STATE SOURCES	12,581,615
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	168,786
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,984
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500
REVENUE FROM FEDERAL SOURCES	211,270
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,634,184

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,596,861
Amount of Tax Relief for Homestead Exclusions	<u>\$674,898</u>
Total Approx. Tax Revenue:	\$23,271,759
Approx. Tax Levy for Tax Rate Calculation:	\$24,997,506

Lehigh

Total

2015-16 Data		
a. Assessed Value	\$1,525,375,300	\$1,525,375,300
b. Real Estate Mills	15.9631	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$1,332,427,962	\$1,332,427,962
d. Assessed Value	\$1,565,955,600	\$1,565,955,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$24,349,718	\$24,349,718
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$24,349,718	\$24,349,718
(f Total * g)		
i. Base Mills Subject to Index	15.9631	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.90476%	92.90476%
k. Tax Levy Needed	\$24,997,506	\$24,997,506
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	15.9631	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,997,506	\$24,997,506
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$24,322,608
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,596,861
(n * Est. Pct. Collection)		

AUN: 121394603 Northwestern Lehigh SD

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

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Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,596,861	
Amount of Tax Relief for Homestead Exclusions	<u>\$674,898</u>	
Total Approx. Tax Revenue:	\$23,271,759	
Approx. Tax Levy for Tax Rate Calculation:	\$24,997,506	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.4100	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,697,331	\$25,697,331
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	\$9,582	
Number of Homestead/Farmstead Properties	4408	4408
Median Assessed Value of Homestead Properties		\$219,800

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,596,861
Amount of Tax Relief for Homestead Exclusions	<u>\$674,898</u>
Total Approx. Tax Revenue:	\$23,271,759
Approx. Tax Levy for Tax Rate Calculation:	\$24,997,506
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$674,898	Lowering RE Tax Rate	\$0	\$674,898
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$674,898

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>
Lehigh	1,565,955,600	15.9631	24,997,506			92.90476%	
Totals:	1,565,955,600		24,997,506	674,898	= 24,322,608	X 92.90476%	= 22,596,861

	<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	\$10.00	\$0.00	50,000
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 50,000 50,000

	<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	0.500%	0.000%	2,500,000	2,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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 2,850,000 2,850,000

Total Act 511, Current Taxes 2,900,000

Act 511 Tax Limit -->	1,332,427,962	X	12	15,989,136
	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> Lehigh	15.9631	15.9631	0.00%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.8%				
6141	Current Act 511 Per Capita Taxes					2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,587,224
1200 Special Programs - Elementary / Secondary	5,675,343
1300 Vocational Education	1,054,184
1400 Other Instructional Programs - Elementary / Secondary	5,274
1600 Adult Education Programs	11,936
1700 Higher Education Programs	246,746
Total Instruction	23,580,707
2000 Support Services	
2100 Support Services - Students	1,369,394
2200 Support Services - Instructional Staff	1,001,804
2300 Support Services - Administration	2,142,437
2400 Support Services - Pupil Health	354,571
2500 Support Services - Business	759,833
2600 Operation and Maintenance of Plant Services	3,638,483
2700 Student Transportation Services	2,720,207
2800 Support Services - Central	684,581
2900 Other Support Services	38,000
Total Support Services	12,709,310
3000 Operation of Non-Instructional Services	
3200 Student Activities	895,761
3300 Community Services	130,000
Total Operation of Non-Instructional Services	1,025,761
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,230,472
5200 Interfund Transfers - Out	1,059,026
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	4,689,498
Total Estimated Expenditures and Other Financing Uses	42,005,276

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,212,778
200 Personnel Services - Employee Benefits	5,386,310
300 Purchased Professional and Technical Services	15,800
400 Purchased Property Services	52,650
500 Other Purchased Services	679,755
600 Supplies	687,627
700 Property	547,328
800 Other Objects	4,976
Total Regular Programs - Elementary / Secondary	16,587,224
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,476,204
200 Personnel Services - Employee Benefits	1,526,872
300 Purchased Professional and Technical Services	1,272,605
500 Other Purchased Services	379,232
600 Supplies	19,815
700 Property	500
800 Other Objects	115
Total Special Programs - Elementary / Secondary	5,675,343
1300 Vocational Education	
500 Other Purchased Services	1,054,184
Total Vocational Education	1,054,184
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	774
300 Purchased Professional and Technical Services	2,500
Total Other Instructional Programs - Elementary / Secondary	5,274
1600 Adult Education Programs	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	1,936
300 Purchased Professional and Technical Services	5,000
Total Adult Education Programs	11,936
1700 Higher Education Programs	
500 Other Purchased Services	246,746
Total Higher Education Programs	246,746
Total Instruction	23,580,707
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	831,031
200 Personnel Services - Employee Benefits	519,986
300 Purchased Professional and Technical Services	1,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	200
500 Other Purchased Services	5,500
600 Supplies	9,050
800 Other Objects	2,627
Total Support Services - Students	1,369,394
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	531,632
200 Personnel Services - Employee Benefits	361,706
300 Purchased Professional and Technical Services	58,694
500 Other Purchased Services	5,411
600 Supplies	43,611
800 Other Objects	750
Total Support Services - Instructional Staff	1,001,804
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,168,038
200 Personnel Services - Employee Benefits	710,187
300 Purchased Professional and Technical Services	135,500
400 Purchased Property Services	500
500 Other Purchased Services	69,972
600 Supplies	27,025
800 Other Objects	31,215
Total Support Services - Administration	2,142,437
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	199,345
200 Personnel Services - Employee Benefits	148,326
300 Purchased Professional and Technical Services	1,000
600 Supplies	5,900
Total Support Services - Pupil Health	354,571
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	401,351
200 Personnel Services - Employee Benefits	246,158
300 Purchased Professional and Technical Services	57,230
400 Purchased Property Services	3,910
500 Other Purchased Services	4,900
600 Supplies	40,789
800 Other Objects	5,495
Total Support Services - Business	759,833
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,262,835
200 Personnel Services - Employee Benefits	740,017
300 Purchased Professional and Technical Services	242,613
400 Purchased Property Services	544,745
500 Other Purchased Services	233,640
600 Supplies	520,933
700 Property	92,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,700
Total Operation and Maintenance of Plant Services	3,638,483
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,325,600
200 Personnel Services - Employee Benefits	533,580
300 Purchased Professional and Technical Services	4,725
400 Purchased Property Services	68,775
500 Other Purchased Services	249,724
600 Supplies	267,628
700 Property	270,000
800 Other Objects	175
Total Student Transportation Services	2,720,207
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	372,761
200 Personnel Services - Employee Benefits	194,330
300 Purchased Professional and Technical Services	32,505
500 Other Purchased Services	32,575
600 Supplies	51,600
800 Other Objects	810
Total Support Services - Central	684,581
2900 <u>Other Support Services</u>	
500 Other Purchased Services	38,000
Total Other Support Services	38,000
Total Support Services	12,709,310
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	430,247
200 Personnel Services - Employee Benefits	169,519
300 Purchased Professional and Technical Services	81,630
400 Purchased Property Services	22,750
500 Other Purchased Services	88,040
600 Supplies	54,435
700 Property	33,020
800 Other Objects	16,120
Total Student Activities	895,761
3300 <u>Community Services</u>	
800 Other Objects	130,000
Total Community Services	130,000
Total Operation of Non-Instructional Services	1,025,761
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	977,571
900 Other Uses of Funds	2,252,901

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	3,230,472
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,059,026
Total Interfund Transfers - Out	1,059,026
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	4,689,498
TOTAL EXPENDITURES	42,005,276

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	21,600,000	20,300,000
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	1,963,688	1,802,703
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund	110,000	110,000
Permanent Fund		
Total Cash and Short-Term Investments	23,833,688	22,372,703

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

23,833,688

22,372,703

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
0510 Bonds Payable	44,142,832	42,067,832
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	252,515	252,515
0599 Other Long-Term Liabilities	11,422	11,422
Total General Fund	44,406,769	42,331,769

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

44,406,769

42,331,769

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	44,406,769	42,331,769

Account Description	Amounts
0810 Nonspendable Fund Balance	80,213
0820 Restricted Fund Balance	17,954
0830 Committed Fund Balance	8,195,834
0840 Assigned Fund Balance	4,562,156
0850 Unassigned Fund Balance	2,475,213
Total Ending Fund Balance - Committed, Assigned, and Unassigned	15,331,370
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	15,731,370