

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2017

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Leslie Frisbie

(610)298-8661

Extn :1273

Contact Person

Telephone

Extension

frisbiel@nwlehighsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northwestern Lehigh SD	COUNTY : Lehigh	AUN : 121394603
---	--------------------	--------------------

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	\$43475914
Ending Unassigned Fund Balance	\$2195235
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2017

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : Northwestern Lehigh SD	County : Lehigh	AUN Number : 121394603
---	---------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/17/17
---	------------------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District believes its sound fiscal practice to provide for unplanned operating contingencies through budgetary reserve.
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.	The District believes its sound fiscal practice to maintain an unassigned fund balance as a safety net for cash flow purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance represents long term planning to smooth significant expenditure increases over a long term period enabling the District to maintain educational programs without significant cuts year to year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance represents reserved funds for implementation of one year district incentives.

<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	299,475
0820 Restricted Fund Balance	19,525
0830 Committed Fund Balance	10,076,708
0840 Assigned Fund Balance	5,569,915
0850 Unassigned Fund Balance	1,754,121
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$17,400,744</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	29,142,197
7000 Revenue from State Sources	12,344,561
8000 Revenue from Federal Sources	211,270
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$41,698,028</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$59,098,772</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,817,759
6112 Interim Real Estate Taxes	350,000
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	885,000
6500 Earnings on Investments	400,000
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	210,000
6940 Tuition from Patrons	20,000
6960 Services Provided Other Local Governmental Units / LEAs	7,500
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$29,142,197
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,699,784
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,367,075
7311 Pupil Transportation Subsidy	914,887
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000
7501 PA Accountability Grants	230,490
7810 State Share of Social Security and Medicare Taxes	707,625
7820 State Share of Retirement Contributions	2,963,700
REVENUE FROM STATE SOURCES	\$12,344,561
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	41,698,028

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,817,759	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$23,817,759	
Approx. Tax Levy for Tax Rate Calculation:	\$25,824,308	
	Lehigh	Total

2016-17 Data		
a. Assessed Value	\$1,565,955,600	\$1,565,955,600
b. Real Estate Mills	15.9631	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,391,109,706	\$1,391,109,706
d. Assessed Value	\$1,617,750,200	\$1,617,750,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations		
f. 2016-17 Tax Levy	\$24,997,506	\$24,997,506
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$24,997,506	\$24,997,506
(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	92.23000%	92.23000%
k. Tax Levy Needed	\$25,824,308	\$25,824,308
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	15.9631	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,824,308	\$25,824,308
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,824,308
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,817,759
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,817,759	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$23,817,759	
Approx. Tax Levy for Tax Rate Calculation:	\$25,824,308	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.4260	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,573,165	\$26,573,165
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	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$219,800

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$23,817,759
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$23,817,759
Approx. Tax Levy for Tax Rate Calculation:	\$25,824,308
	Lehigh

Total

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

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	1,617,750,200	15.9631	25,824,308			92.23000%	
Totals:	1,617,750,200		25,824,308	0 =	25,824,308 X	92.23000% =	23,817,759

	<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 -->	1,391,109,706 X	12	16,693,316
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Lehigh	15.9631	15.9631	0.00%	Yes	2.9%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.9%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,913,151
1200 Special Programs - Elementary / Secondary	5,869,020
1300 Vocational Education	1,044,092
1400 Other Instructional Programs - Elementary / Secondary	2,823
1600 Adult Education Programs	262,776
Total Instruction	\$24,091,862
2000 Support Services	
2100 Support Services - Students	1,284,647
2200 Support Services - Instructional Staff	1,153,959
2300 Support Services - Administration	2,425,160
2400 Support Services - Pupil Health	349,307
2500 Support Services - Business	706,066
2600 Operation and Maintenance of Plant Services	3,853,352
2700 Student Transportation Services	3,014,995
2800 Support Services - Central	674,667
2900 Other Support Services	38,000
Total Support Services	\$13,500,153
3000 Operation of Non-Instructional Services	
3200 Student Activities	904,094
3300 Community Services	35,000
Total Operation of Non-Instructional Services	\$939,094
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,781,169
5200 Interfund Transfers - Out	763,636
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$4,944,805
Total Estimated Expenditures and Other Financing Uses	\$43,475,914

2017-2018 Final General Fund Budget

LEA : 121394603 Northwestern Lehigh SD

Printed 4/27/2017 1:40:30 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,313,271
200 Personnel Services - Employee Benefits	5,483,964
300 Purchased Professional and Technical Services	3,550
400 Purchased Property Services	49,750
500 Other Purchased Services	809,042
600 Supplies	1,207,874
700 Property	40,000
800 Other Objects	5,700
Total Regular Programs - Elementary / Secondary	\$16,913,151
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,643,024
200 Personnel Services - Employee Benefits	1,592,116
300 Purchased Professional and Technical Services	1,328,000
500 Other Purchased Services	285,550
600 Supplies	20,330
Total Special Programs - Elementary / Secondary	\$5,869,020
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,044,092
Total Vocational Education	\$1,044,092
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	823
Total Other Instructional Programs - Elementary / Secondary	\$2,823
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,060
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	250,716
Total Adult Education Programs	\$262,776
Total Instruction	\$24,091,862
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	767,867
200 Personnel Services - Employee Benefits	500,790
300 Purchased Professional and Technical Services	1,600
400 Purchased Property Services	200
500 Other Purchased Services	4,800
600 Supplies	8,200
800 Other Objects	1,190
Total Support Services - Students	\$1,284,647
2200 <u>Support Services - Instructional Staff</u>	

2017-2018 Final General Fund Budget

LEA : 121394603 Northwestern Lehigh SD

Printed 4/27/2017 1:40:30 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	653,397
200 Personnel Services - Employee Benefits	387,542
300 Purchased Professional and Technical Services	62,929
500 Other Purchased Services	4,716
600 Supplies	44,625
800 Other Objects	750
Total Support Services - Instructional Staff	\$1,153,959
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,338,288
200 Personnel Services - Employee Benefits	788,931
300 Purchased Professional and Technical Services	168,200
400 Purchased Property Services	500
500 Other Purchased Services	66,736
600 Supplies	20,790
800 Other Objects	41,715
Total Support Services - Administration	\$2,425,160
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	206,420
200 Personnel Services - Employee Benefits	132,687
300 Purchased Professional and Technical Services	1,500
600 Supplies	8,700
Total Support Services - Pupil Health	\$349,307
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	404,496
200 Personnel Services - Employee Benefits	226,595
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	3,660
500 Other Purchased Services	5,350
600 Supplies	31,110
800 Other Objects	6,855
Total Support Services - Business	\$706,066
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,377,662
200 Personnel Services - Employee Benefits	773,345
300 Purchased Professional and Technical Services	214,096
400 Purchased Property Services	377,645
500 Other Purchased Services	227,404
600 Supplies	806,950
700 Property	75,000
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	\$3,853,352
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,324,005
200 Personnel Services - Employee Benefits	565,762
300 Purchased Professional and Technical Services	4,725

2017-2018 Final General Fund Budget

LEA : 121394603 Northwestern Lehigh SD

Printed 4/27/2017 1:40:30 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	68,725
500 Other Purchased Services	392,483
600 Supplies	347,120
700 Property	312,000
800 Other Objects	175
Total Student Transportation Services	\$3,014,995
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	345,087
200 Personnel Services - Employee Benefits	225,157
300 Purchased Professional and Technical Services	34,988
500 Other Purchased Services	31,350
600 Supplies	36,985
800 Other Objects	1,100
Total Support Services - Central	\$674,667
2900 <u>Other Support Services</u>	
500 Other Purchased Services	38,000
Total Other Support Services	\$38,000
Total Support Services	\$13,500,153
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	436,857
200 Personnel Services - Employee Benefits	187,017
300 Purchased Professional and Technical Services	81,871
400 Purchased Property Services	22,650
500 Other Purchased Services	71,434
600 Supplies	88,145
800 Other Objects	16,120
Total Student Activities	\$904,094
3300 <u>Community Services</u>	
800 Other Objects	35,000
Total Community Services	\$35,000
Total Operation of Non-Instructional Services	\$939,094
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,183,719
900 Other Uses of Funds	2,597,450
Total Debt Service / Other Expenditures and Financing Uses	\$3,781,169
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	763,636
Total Interfund Transfers - Out	\$763,636
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$4,944,805
TOTAL EXPENDITURES	\$43,475,914

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	6,350,000	4,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,400,000	1,200,000
Capital Reserve Fund - § 1431		
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	\$8,020,000	\$5,770,000

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	16,000,000	16,000,000
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		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments	\$16,000,000	\$16,000,000
TOTAL CASH AND INVESTMENTS	\$24,020,000	\$21,770,000

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	42,139,295	40,139,295
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	399,247	399,247
0599 Other Long-Term Liabilities	42,570	42,570

Total General Fund

\$42,581,112

\$40,581,112

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

06/30/2017 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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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	\$42,581,112	\$40,581,112

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$42,581,112	\$40,581,112
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	299,475
0820 Restricted Fund Balance	19,525
0830 Committed Fund Balance	8,664,708
0840 Assigned Fund Balance	4,762,915
0850 Unassigned Fund Balance	2,195,235
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,622,858
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,341,858