

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Kathleen D. Parsons*

President of the Board - Original Signature Required

6-13-16  
Date

*Heidi J. Millner*

Secretary of the Board - Original Signature Required

6-13-16  
Date

*D. Jean M. Christman*

Chief School Administrator - Original Signature Required

6-14-16  
Date

Jeremy G Melber

Contact Person

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Email Address

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


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Southern Lehigh SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121395703
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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> 6-13-16
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

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

24 PS 8-888

(10/2010)

SCHOOL DISTRICT : Southern Lehigh SD	COUNTY : Lehigh	AUN : 121395703
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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	\$63446409
Ending Unassigned Fund Balance	\$4200000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

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 6-14-16
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DUE DATE: AUGUST 15, 2016

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,611,649
0850 Unassigned Fund Balance	4,200,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>15,811,649</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	47,531,621
7000 Revenue from State Sources	13,688,835
8000 Revenue from Federal Sources	258,835
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>61,479,091</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>77,290,740</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	39,035,473
6112 Interim Real Estate Taxes	403,142
6113 Public Utility Realty Taxes	53,903
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	5,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,576,614
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	159,999
6800 Revenues from Intermediary Sources / Pass-Through Funds	413,490
6910 Rentals	29,389
6940 Tuition from Patrons	69,607
6990 Refunds and Other Miscellaneous Revenue	76,004
<b>REVENUE FROM LOCAL SOURCES</b>	<b>47,631,621</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,545,690
7160 Tuition for Orphans Subsidy	60,700
7240 Driver Education - Student	8,657
7271 Special Education funds for School-Aged Pupils	1,168,448
7310 Transportation (Pupil and Nonpublic/CS)	1,671,129
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	658,838
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,048
7340 State Property Tax Reduction Allocation	663,401
7810 State Share of Social Security and Medicare Taxes	982,181
7820 State Share of Retirement Contributions	3,855,543
<b>REVENUE FROM STATE SOURCES</b>	<b>13,688,636</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,835
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>258,835</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>61,479,091</b>

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$39,035,473
Amount of Tax Relief for Homestead Exclusions	<u>\$663,401</u>
Total Approx. Tax Revenue:	\$39,698,874
Approx. Tax Levy for Tax Rate Calculation:	\$40,679,263

Lehigh

Total

2015-16 Data

a. Assessed Value	\$2,566,333,500	\$2,566,333,500
b. Real Estate Mills	15.3700	

I. 2016-17 Data

c. 2014 STEB Market Value	\$2,401,901,524	\$2,401,901,524
d. Assessed Value	\$2,604,306,200	\$2,604,306,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy (a * b)	\$39,444,546	\$39,444,546
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2016-17 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy (f Total * g)	\$39,444,546	\$39,444,546
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.3700	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.55000%	97.55000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$40,679,263	\$40,679,263
l. 2016-17 Real Estate Tax Rate (k / d * 1000)	15.6200	
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$40,679,263	\$40,679,263
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$40,015,862
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$39,035,473

Act 1 Index (current): 2.4%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$39,035,473		
Amount of Tax Relief for Homestead Exclusions	<u>\$663,401</u>		
Total Approx. Tax Revenue:	\$39,698,674		
Approx. Tax Levy for Tax Rate Calculation:	\$40,679,263		
	Lehigh	Total	
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	15.7388		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,988,654	\$40,988,654	
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	\$7,097		
Number of Homestead/Farmstead Properties	6004	6004	
Median Assessed Value of Homestead Properties		\$244,900	

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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): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$39,035,473
Amount of Tax Relief for Homestead Exclusions	<u>\$663,401</u>
Total Approx. Tax Revenue:	\$39,698,874
Approx. Tax Levy for Tax Rate Calculation:	\$40,879,263
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$663,401	Lowering RE Tax Rate	\$0	\$663,401
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$663,401</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>
Lehigh	2,604,306,200	15.6200	40,679,263			97.55000%	
<b>Totals:</b>	<b>2,604,306,200</b>		<b>40,679,263</b>	<b>663,401 =</b>	<b>40,015,862 X</b>	<b>97.55000% =</b>	<b>39,035,473</b>

	<u>Rate</u>		<u>Tax Levy</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>	<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	\$5.00	\$0.00	54,000	54,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>54,000</b>	<b>54,000</b>
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	0.500%	0.000%	4,800,000	4,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>5,500,000</b>	<b>5,500,000</b>
<b>Total Act 511, Current Taxes</b>				<b>5,554,000</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>2,401,901,524 X</b>	<b>12</b>	<b>28,822,818</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
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Lehigh	15.3700	15.6200	1.63%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes -- Flat Rate Assessments</u>					2.4%				
6141	Current Act 511 Per Capita Taxes					2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes -- Proportional Assessments</u>					2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	26,391,678
1200 Special Programs - Elementary / Secondary	6,723,322
1300 Vocational Education	1,069,568
1400 Other Instructional Programs - Elementary / Secondary	279,358
1700 Higher Education Programs	325,867
<b>Total Instruction</b>	<b>34,789,793</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,746,256
2200 Support Services - Instructional Staff	2,528,517
2300 Support Services - Administration	3,105,441
2400 Support Services - Pupil Health	700,370
2500 Support Services - Business	715,131
2600 Operation and Maintenance of Plant Services	5,345,004
2700 Student Transportation Services	4,180,268
2800 Support Services - Central	1,303,558
2900 Other Support Services	68,199
<b>Total Support Services</b>	<b>19,672,744</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,384,052
3300 Community Services	89,845
<b>Total Operation of Non-Instructional Services</b>	<b>1,473,897</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,910,160
5200 Interfund Transfers - Out	288,870
5900 Budgetary Reserve	313,145
<b>Total Other Expenditures and Financing Uses</b>	<b>7,509,975</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>63,446,409</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,306,844
200 Personnel Services - Employee Benefits	9,384,068
300 Purchased Professional and Technical Services	25,175
400 Purchased Property Services	370,106
500 Other Purchased Services	1,397,400
600 Supplies	693,348
700 Property	201,398
800 Other Objects	13,339
<b>Total Regular Programs - Elementary / Secondary</b>	<b>26,391,678</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,040,564
200 Personnel Services - Employee Benefits	1,958,879
300 Purchased Professional and Technical Services	1,500,300
400 Purchased Property Services	500
500 Other Purchased Services	190,550
600 Supplies	28,979
700 Property	1,500
800 Other Objects	2,050
<b>Total Special Programs - Elementary / Secondary</b>	<b>6,723,322</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,069,568
<b>Total Vocational Education</b>	<b>1,069,568</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	163,152
200 Personnel Services - Employee Benefits	105,111
400 Purchased Property Services	3,500
500 Other Purchased Services	5,467
600 Supplies	2,128
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>279,358</b>
<b>1700 Higher Education Programs</b>	
500 Other Purchased Services	325,867
<b>Total Higher Education Programs</b>	<b>325,867</b>
<b>Total Instruction</b>	<b>34,789,793</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,050,888
200 Personnel Services - Employee Benefits	677,033
300 Purchased Professional and Technical Services	5,160
500 Other Purchased Services	5,600
600 Supplies	6,900
800 Other Objects	675

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>1,746,256</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,444,003
200 Personnel Services - Employee Benefits	937,395
300 Purchased Professional and Technical Services	40,844
400 Purchased Property Services	9,300
500 Other Purchased Services	15,478
600 Supplies	73,462
700 Property	6,700
800 Other Objects	1,335
<b>Total Support Services - Instructional Staff</b>	<b>2,528,517</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,601,152
200 Personnel Services - Employee Benefits	1,055,193
300 Purchased Professional and Technical Services	185,250
400 Purchased Property Services	8,350
500 Other Purchased Services	88,791
600 Supplies	46,930
700 Property	10,000
800 Other Objects	109,775
<b>Total Support Services - Administration</b>	<b>3,105,441</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	415,947
200 Personnel Services - Employee Benefits	267,974
300 Purchased Professional and Technical Services	8,629
400 Purchased Property Services	200
500 Other Purchased Services	750
600 Supplies	6,870
<b>Total Support Services - Pupil Health</b>	<b>700,370</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	376,850
200 Personnel Services - Employee Benefits	246,543
300 Purchased Professional and Technical Services	39,156
400 Purchased Property Services	16,100
500 Other Purchased Services	6,750
600 Supplies	26,632
700 Property	2,500
800 Other Objects	600
<b>Total Support Services - Business</b>	<b>715,131</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,037,084
200 Personnel Services - Employee Benefits	1,314,766
300 Purchased Professional and Technical Services	217,850
400 Purchased Property Services	629,300
500 Other Purchased Services	161,024

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<u>Description</u>	<u>Amount</u>
600 Supplies	885,000
700 Property	94,000
800 Other Objects	6,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>5,345,004</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	75,530
200 Personnel Services - Employee Benefits	49,556
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	8,800
500 Other Purchased Services	4,015,682
600 Supplies	7,200
<b>Total Student Transportation Services</b>	<b>4,160,268</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	514,564
200 Personnel Services - Employee Benefits	335,247
300 Purchased Professional and Technical Services	74,020
400 Purchased Property Services	13,650
500 Other Purchased Services	90,261
600 Supplies	140,540
700 Property	127,000
800 Other Objects	8,276
<b>Total Support Services - Central</b>	<b>1,303,558</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	66,199
<b>Total Other Support Services</b>	<b>66,199</b>
<b>Total Support Services</b>	<b>19,672,744</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	638,427
200 Personnel Services - Employee Benefits	411,306
300 Purchased Professional and Technical Services	64,940
400 Purchased Property Services	40,400
500 Other Purchased Services	107,446
600 Supplies	85,435
700 Property	2,899
800 Other Objects	33,199
<b>Total Student Activities</b>	<b>1,384,052</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	12,758
200 Personnel Services - Employee Benefits	8,295
400 Purchased Property Services	2,687
600 Supplies	607
700 Property	1,000
800 Other Objects	64,500

<u>Description</u>	<u>Amount</u>
Total Community Services	89,845
<b>Total Operation of Non-Instructional Services</b>	<b>1,473,897</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,378,655
900 Other Uses of Funds	4,531,505
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>6,910,160</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	286,670
<b>Total Interfund Transfers - Out</b>	<b>286,670</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	313,145
<b>Total Budgetary Reserve</b>	<b>313,145</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>7,509,975</b>
<b>TOTAL EXPENDITURES</b>	<b>63,446,409</b>

<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	13,500,000	12,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	900,000	900,000
Other Capital Projects Fund	1,000,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	40,000	40,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>15,550,000</b>	<b>14,550,000</b>

<u>Long-Term Investments</u>	<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

15,550,000

14,550,000

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

	<b>06/30/2016 Estimate</b>	<b>06/30/2017 Projection</b>
<b>General Fund</b>		
0510 Bonds Payable	86,252,934	80,200,000
0520 Extended-Term Financing Agreements Payable	275,000	250,000
0530 Lease-Purchase Obligations	280,000	350,000
0540 Accumulated Compensated Absences	280,000	280,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>87,087,934</b>	<b>81,080,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - § 690, §1850</b>		
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**

87,087,934

81,080,000

**Short-Term Payables**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	300,000	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		
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>300,000</b>	<b>300,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>87,387,934</b>	<b>81,380,000</b>

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,644,331
0850 Unassigned Fund Balance	4,200,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>13,844,331</b>
<b>5900 Budgetary Reserve</b>	<b>313,145</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>14,157,476</b>