

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2017

  
President of the Board - Original Signature Required

6/12/17  
Date

  
Secretary of the Board - Original Signature Required

6/12/17  
Date

  
Chief School Administrator - Original Signature Required

6/12/17  
Date

Jeremy Melber

(610)282-1030      Extn :5200

Contact Person

Telephone      Extension

melberj@sbsd.org

Email Address

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

24 PS 6-688

(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 2017-2018 (compared to 2016-2017 )? Yes  No

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

Total Budgeted Expenditures	\$64908794
Ending Unassigned Fund Balance	\$4319029
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

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 6/12/17
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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 6-667(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> 4/24/17
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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>
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.	Contingency, Mini-grants, Federal programs
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.	Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS, Health Insurance, Capital Costs, and OPEB

<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	10,918,566
0850 Unassigned Fund Balance	4,300,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$15,218,566</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	49,098,752
7000 Revenue from State Sources	14,194,113
8000 Revenue from Federal Sources	258,835
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$63,551,700</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$78,770,266</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	40,528,403
6112 Interim Real Estate Taxes	411,205
6113 Public Utility Realty Taxes	53,903
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	5,694,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	160,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	413,490
6910 Rentals	30,870
6940 Tuition from Patrons	73,133
6990 Refunds and Other Miscellaneous Revenue	79,748
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$49,098,752</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,597,679
7160 Tuition for Orphans Subsidy	60,700
7240 Driver Education - Student	8,830
7271 Special Education funds for School-Aged Pupils	1,189,785
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	661,838
7330 Health Services (Medical, Dental, Nurse, Act 25)	76,267
7340 State Property Tax Reduction Allocation	674,796
7810 State Share of Social Security and Medicare Taxes	1,012,687
7820 State Share of Retirement Contributions	4,311,531
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,194,113</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>63,551,700</b>

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,528,403
Amount of Tax Relief for Homestead Exclusions	<u>\$674,796</u>
Total Approx. Tax Revenue:	\$41,203,199
Approx. Tax Levy for Tax Rate Calculation:	\$42,379,265

Lehigh

Total

**2016-17 Data**

a. Assessed Value	\$2,604,306,200	\$2,604,306,200
b. Real Estate Mills	15.6200	

**I. 2017-18 Data**

c. 2015 STEB Market Value	\$2,450,391,092	\$2,450,391,092
d. Assessed Value	\$2,678,841,000	\$2,678,841,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2016-17 Calculations**

f. 2016-17 Tax Levy (a * b)	\$40,679,263	\$40,679,263
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**2017-18 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy (f Total * g)	\$40,679,263	\$40,679,263
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.6200	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	97.18000%	97.18000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$42,379,265	\$42,379,265

**I. 2017-18 Real Estate Tax Rate 15.8200**

(k / d \* 1000)

III. m. Tax Levy Generated by Mills (I / 1000 * d)	\$42,379,265	\$42,379,265
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n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$41,704,469
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o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$40,528,403
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Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$40,528,403	
Amount of Tax Relief for Homestead Exclusions	<u>\$674,796</u>	
Total Approx. Tax Revenue:	\$41,203,199	
Approx. Tax Levy for Tax Rate Calculation:	\$42,379,265	

Lehigh

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	16.0105	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,889,584	\$42,889,584
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	\$7,018	
Number of Homestead/Farmstead Properties	5993	5993
Median Assessed Value of Homestead Properties		\$244,900



Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$40,528,403
Amount of Tax Relief for Homestead Exclusions	<u>\$674,796</u>
Total Approx. Tax Revenue:	\$41,203,199
Approx. Tax Levy for Tax Rate Calculation:	\$42,379,265
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$674,796	Lowering RE Tax Rate	\$0	\$674,796
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$674,796</b>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lehigh	2,678,841,000	15.8200	42,379,265			97.18000%	
<b>Totals:</b>	<b>2,678,841,000</b>		<b>42,379,265</b>	-	674,796 =	41,704,469 X	97.18000% = 40,528,403

Rate

Estimated Revenue

6120	Current Per Capita Taxes, Section 679		\$0.00				0
6140	Current Act 511 Taxes -- Flat Rate Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue	
6141	Current Act 511 Per Capita Taxes		\$0.00	\$0.00	0	0	0
6142	Current Act 511 Occupation Taxes -- Flat Rate		\$0.00	\$0.00	0	0	0
6143	Current Act 511 Local Services Taxes		\$5.00	\$0.00	54,000	54,000	54,000
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0	0
6145	Current Act 511 Business Privilege Taxes -- Flat Rate		\$0.00	\$0.00	0	0	0
6146	Current Act 511 Mechanical Device Taxes -- Flat Rate		\$0.00	\$0.00	0	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments		\$0.00	\$0.00	0	0	0

**Total Current Act 511 Taxes -- Flat Rate Assessments**

**54,000**

**54,000**

6150	Current Act 511 Taxes -- Proportional Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue	
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	4,944,000	4,944,000	4,944,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	750,000	750,000	750,000
6154	Current Act 511 Amusement Taxes		0.000%	0.000%	0	0	0
6155	Current Act 511 Business Privilege Taxes		0.000	0.000	0	0	0
6156	Current Act 511 Mechanical Device Taxes -- Percentage		0.000%	0.000%	0	0	0
6157	Current Act 511 Mercantile Taxes		0.000	0.000	0	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments		0	0	0	0	0

**Total Current Act 511 Taxes -- Proportional Assessments**

**5,694,000**

**5,694,000**

**Total Act 511, Current Taxes**

**5,748,000**

Act 511 Tax Limit -->

**2,450,391,092 X**

**12**

**29,404,693**

Market Value

Mills

(511 Limit)

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> Lehigh	15.6200	15.8200	1.29%	Yes	2.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,303,286
1200 Special Programs - Elementary / Secondary	6,751,442
1300 Vocational Education	1,107,570
1400 Other Instructional Programs - Elementary / Secondary	281,764
1700 Higher Education Programs	319,295
<b>Total Instruction</b>	<b>\$35,763,357</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,828,296
2200 Support Services - Instructional Staff	2,520,119
2300 Support Services - Administration	3,154,974
2400 Support Services - Pupil Health	702,974
2500 Support Services - Business	914,999
2600 Operation and Maintenance of Plant Services	5,422,422
2700 Student Transportation Services	4,274,485
2800 Support Services - Central	1,354,745
2900 Other Support Services	69,387
<b>Total Support Services</b>	<b>\$20,242,401</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,407,238
3300 Community Services	82,450
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,489,688</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,717,710
5200 Interfund Transfers - Out	286,620
5900 Budgetary Reserve	409,018
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,413,348</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$64,908,794</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,936,611
200 Personnel Services - Employee Benefits	9,610,422
300 Purchased Professional and Technical Services	25,400
400 Purchased Property Services	365,434
500 Other Purchased Services	1,434,242
600 Supplies	811,878
700 Property	105,480
800 Other Objects	13,819
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$27,303,286</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,075,808
200 Personnel Services - Employee Benefits	1,952,119
300 Purchased Professional and Technical Services	1,500,200
400 Purchased Property Services	500
500 Other Purchased Services	191,100
600 Supplies	28,065
700 Property	1,500
800 Other Objects	2,150
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,751,442</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,107,570
<b>Total Vocational Education</b>	<b>\$1,107,570</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	165,591
200 Personnel Services - Employee Benefits	105,095
400 Purchased Property Services	3,500
500 Other Purchased Services	5,467
600 Supplies	2,111
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$281,764</b>
<b>1700 Higher Education Programs</b>	
500 Other Purchased Services	319,295
<b>Total Higher Education Programs</b>	<b>\$319,295</b>
<b>Total Instruction</b>	<b>\$35,763,357</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,106,610
200 Personnel Services - Employee Benefits	702,331
300 Purchased Professional and Technical Services	1,360
500 Other Purchased Services	5,150
600 Supplies	12,470
800 Other Objects	375

LEA : 121395703 Southern Lehigh SD

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,828,296</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,427,343
200 Personnel Services - Employee Benefits	926,862
300 Purchased Professional and Technical Services	62,895
400 Purchased Property Services	7,800
500 Other Purchased Services	21,903
600 Supplies	66,141
700 Property	6,800
800 Other Objects	375
<b>Total Support Services - Instructional Staff</b>	<b>\$2,520,119</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,624,226
200 Personnel Services - Employee Benefits	1,080,177
300 Purchased Professional and Technical Services	180,500
400 Purchased Property Services	24,450
500 Other Purchased Services	87,466
600 Supplies	48,680
700 Property	7,900
800 Other Objects	101,575
<b>Total Support Services - Administration</b>	<b>\$3,154,974</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	419,764
200 Personnel Services - Employee Benefits	266,411
300 Purchased Professional and Technical Services	8,629
400 Purchased Property Services	200
500 Other Purchased Services	1,050
600 Supplies	6,920
<b>Total Support Services - Pupil Health</b>	<b>\$702,974</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	383,071
200 Personnel Services - Employee Benefits	271,965
300 Purchased Professional and Technical Services	27,800
400 Purchased Property Services	185,000
500 Other Purchased Services	6,763
600 Supplies	37,300
700 Property	2,500
800 Other Objects	600
<b>Total Support Services - Business</b>	<b>\$914,999</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,079,538
200 Personnel Services - Employee Benefits	1,322,260
300 Purchased Professional and Technical Services	215,000
400 Purchased Property Services	674,800
500 Other Purchased Services	166,024

<u>Description</u>	<u>Amount</u>
600 Supplies	859,800
700 Property	100,000
800 Other Objects	5,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,422,422</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	77,216
200 Personnel Services - Employee Benefits	49,922
300 Purchased Professional and Technical Services	3,600
400 Purchased Property Services	9,300
500 Other Purchased Services	4,127,197
600 Supplies	7,250
<b>Total Student Transportation Services</b>	<b>\$4,274,485</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	523,470
200 Personnel Services - Employee Benefits	338,993
300 Purchased Professional and Technical Services	91,650
400 Purchased Property Services	23,650
500 Other Purchased Services	96,285
600 Supplies	144,297
700 Property	127,000
800 Other Objects	9,400
<b>Total Support Services - Central</b>	<b>\$1,354,745</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	69,387
<b>Total Other Support Services</b>	<b>\$69,387</b>
<b>Total Support Services</b>	<b>\$20,242,401</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	648,578
200 Personnel Services - Employee Benefits	408,260
300 Purchased Professional and Technical Services	53,400
400 Purchased Property Services	34,600
500 Other Purchased Services	124,361
600 Supplies	96,440
700 Property	8,500
800 Other Objects	33,099
<b>Total Student Activities</b>	<b>\$1,407,238</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	7,658
200 Personnel Services - Employee Benefits	4,860
400 Purchased Property Services	3,500
600 Supplies	432
700 Property	1,500
800 Other Objects	64,500

<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$82,450</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,489,688</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,186,205
900 Other Uses of Funds	4,531,505
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,717,710</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	286,620
<b>Total Interfund Transfers - Out</b>	<b>\$286,620</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	409,018
<b>Total Budgetary Reserve</b>	<b>\$409,018</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,413,348</b>
<b>TOTAL EXPENDITURES</b>	<b>\$64,908,794</b>



**Cash and Short-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	12,500,000	11,000,000
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		
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>\$13,550,000</b>	<b>\$12,050,000</b>

**Long-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 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

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$13,550,000**

**\$12,050,000**

Long-Term Indebtedness

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	80,200,000	73,600,000
0520 Extended-Term Financing Agreements Payable	250,000	200,000
0530 Lease-Purchase Obligations	350,000	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>\$81,080,000</b>	<b>\$74,430,000</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**

06/30/2017 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

**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 Permanent Fund**

**Total Long-Term Indebtedness**

**\$81,080,000**

**\$74,430,000**

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**

**\$81,080,000**

**\$74,430,000**



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,542,443
0850 Unassigned Fund Balance	4,319,029
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$13,861,472</b>
<b>5900 Budgetary Reserve</b>	<b>409,018</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$14,270,490</b>