

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2016



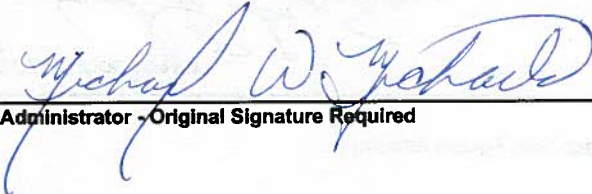
President of the Board - Original Signature Required

Date 6/13/16



Secretary of the Board - Original Signature Required

Date 6/13/16



Chief School Administrator - Original Signature Required

Date 6/13/16

Sherri A Molitoris

Contact Person

(610)767-9800

Extn :1005

Telephone

Extension

smolitoris@nlsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lehigh SD	COUNTY : Lehigh	AUN : 121394503
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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	\$32223817
Ending Unassigned Fund Balance	\$2057949
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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 4/13/16
--	-----------------

DUE DATE: AUGUST 15, 2016

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2016



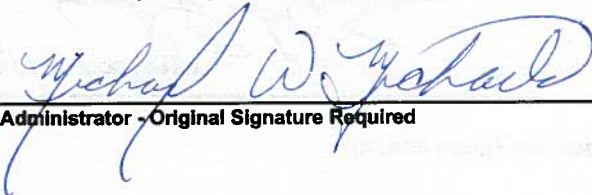
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Between \$16,000,000 and \$16,999,999	9.5%
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Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

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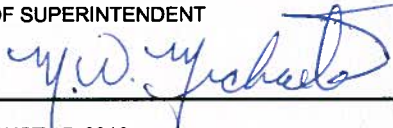
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Yes

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/13/16
--	-----------------

DUE DATE: AUGUST 15, 2016

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Lehigh SD	County : Lehigh	AUN Number : 121394503
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/09/14
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	34,108
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,029,665
0840 Assigned Fund Balance	3,562,091
0850 Unassigned Fund Balance	2,105,030
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>10,696,786</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,518,637
7000 Revenue from State Sources	12,545,789
8000 Revenue from Federal Sources	560,000
9000 Other Financing Sources	140,000
Total Estimated Revenues And Other Financing Sources	<u>30,764,426</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>41,461,212</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,482,464
6112 Interim Real Estate Taxes	22,000
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	44,000
6150 Current Act 511 Taxes - Proportional Assessments	1,465,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	756,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	37,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	305,900
6910 Rentals	19,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	264,273
REVENUE FROM LOCAL SOURCES	17,518,637
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,812,429
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,170,971
7310 Transportation (Pupil and Nonpublic/CS)	480,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	414,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	952,547
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	298,608
7810 State Share of Social Security and Medicare Taxes	467,299
7820 State Share of Retirement Contributions	1,824,935
REVENUE FROM STATE SOURCES	12,545,789
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	425,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
REVENUE FROM FEDERAL SOURCES	560,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	140,000
OTHER FINANCING SOURCES	140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,764,426

AUN: 121394503 Northern Lehigh SD

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

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Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,482,475		
Amount of Tax Relief for Homestead Exclusions	<u>\$952,646</u>		
Total Approx. Tax Revenue:	\$15,435,121		
Approx. Tax Levy for Tax Rate Calculation:	\$16,525,200		

	Lehigh	Northampton	Total
<hr/>			
2015-16 Data			
a. Assessed Value	\$651,040,300	\$42,121,200	\$693,161,500
b. Real Estate Mills	21.1475	59.1363	
I. 2016-17 Data			
c. 2014 STEB Market Value	\$574,291,153	\$110,507,085	\$684,798,238
d. Assessed Value	\$651,587,700	\$42,178,800	\$693,766,500
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2015-16 Calculations			
f. 2015-16 Tax Levy	\$13,767,875	\$2,490,892	\$16,258,767
(a * b)			
2016-17 Calculations			
II. g. Percent of Total Market Value	83.86283%	16.13717%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$13,635,062	\$2,623,705	\$16,258,767
(f Total * g)			
i. Base Mills Subject to Index	21.1475	62.2894	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
k. Tax Levy Needed	\$13,858,500	\$2,666,700	\$16,525,200
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate	21.2688	63.2237	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$13,858,488	\$2,666,700	\$16,525,188
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$15,572,542
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$14,482,464
(n * Est. Pct. Collection)			

AUN: 121394503 Northern Lehigh SD

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

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Page - 2 of 3

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,482,475

Amount of Tax Relief for Homestead Exclusions

\$952,646

Total Approx. Tax Revenue:

\$15,435,121

Approx. Tax Levy for Tax Rate Calculation:

\$16,525,200

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	21.8242	64.2826	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,220,380	\$2,711,363	\$16,931,743
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$12,113	\$4,075	
Number of Homestead/Farmstead Properties	3110	588	3698
Median Assessed Value of Homestead Properties			\$145,100

AUN: 121394503 Northern Lehigh SD

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

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Amount of Tax Relief for Homestead Exclusions	<u>\$952,646</u>			
Total Approx. Tax Revenue:	\$15,435,121			
Approx. Tax Levy for Tax Rate Calculation:	\$16,525,200			

	Lehigh	Northampton		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$952,547	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$99		\$99
Amount of Tax Relief from State/Local Sources				\$952,646

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	651,587,700	21.2688	13,858,488			93.00000%	
Northampton	42,178,800	63.2237	2,666,700			93.00000%	
Totals:	693,766,500		16,525,188	- 952,646 =	15,572,542 X	93.00000% =	14,482,464

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	9,000
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			44,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	115,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,465,000
Total Act 511, Current Taxes			1,509,000
Act 511 Tax Limit -->		684,798,238 X	12
		Market Value	Mills
			8,217,579
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Lehigh	21.1475	21.2688	0.58%	Yes	3.2%			
	Northampton	62.2894	63.2237	1.50%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6144	Current Act 511 Trailer Taxes					3.2%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.2%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6152	Current Act 511 Occupation Taxes					3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.2%			
6154	Current Act 511 Amusement Taxes					3.2%			
6155	Current Act 511 Business Privilege Taxes					3.2%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%			
6157	Current Act 511 Mercantile Taxes					3.2%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,435,653
1200 Special Programs - Elementary / Secondary	4,625,930
1300 Vocational Education	916,509
1400 Other Instructional Programs - Elementary / Secondary	19,342
1500 Nonpublic School Programs	3,000
1700 Higher Education Programs	225,684
Total Instruction	17,226,118
2000 Support Services	
2100 Support Services - Students	1,264,197
2200 Support Services - Instructional Staff	550,359
2300 Support Services - Administration	2,100,821
2400 Support Services - Pupil Health	272,004
2500 Support Services - Business	550,206
2600 Operation and Maintenance of Plant Services	2,866,157
2700 Student Transportation Services	1,733,595
2800 Support Services - Central	569,698
2900 Other Support Services	20,165
Total Support Services	9,927,202
3000 Operation of Non-Instructional Services	
3200 Student Activities	696,804
3300 Community Services	1,000
Total Operation of Non-Instructional Services	697,804
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	888,820
Total Facilities Acquisition, Construction and Improvement Services	888,820
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,447,873
5900 Budgetary Reserve	36,000
Total Other Expenditures and Financing Uses	3,483,873
Total Estimated Expenditures and Other Financing Uses	32,223,817

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,509,703
200 Personnel Services - Employee Benefits	4,077,087
300 Purchased Professional and Technical Services	7,650
400 Purchased Property Services	54,087
500 Other Purchased Services	601,594
600 Supplies	183,792
700 Property	1,400
800 Other Objects	340
Total Regular Programs - Elementary / Secondary	11,435,653
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,918,643
200 Personnel Services - Employee Benefits	1,036,658
300 Purchased Professional and Technical Services	1,130,000
500 Other Purchased Services	527,900
600 Supplies	11,229
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	4,625,930
1300 <u>Vocational Education</u>	
500 Other Purchased Services	916,509
Total Vocational Education	916,509
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,080
200 Personnel Services - Employee Benefits	4,262
300 Purchased Professional and Technical Services	4,000
Total Other Instructional Programs - Elementary / Secondary	19,342
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,000
Total Nonpublic School Programs	3,000
1700 <u>Higher Education Programs</u>	
500 Other Purchased Services	225,684
Total Higher Education Programs	225,684
Total Instruction	17,226,118
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	563,201
200 Personnel Services - Employee Benefits	384,698
300 Purchased Professional and Technical Services	265,150
400 Purchased Property Services	1,150
500 Other Purchased Services	2,979
600 Supplies	44,989

<u>Description</u>	<u>Amount</u>
700 Property	1,000
800 Other Objects	1,030
Total Support Services - Students	1,264,197
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	288,022
200 Personnel Services - Employee Benefits	170,457
300 Purchased Professional and Technical Services	35,349
400 Purchased Property Services	2,640
500 Other Purchased Services	5,850
600 Supplies	45,991
800 Other Objects	2,050
Total Support Services - Instructional Staff	550,359
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,119,970
200 Personnel Services - Employee Benefits	701,645
300 Purchased Professional and Technical Services	83,800
400 Purchased Property Services	7,700
500 Other Purchased Services	99,513
600 Supplies	54,603
700 Property	4,400
800 Other Objects	29,190
Total Support Services - Administration	2,100,821
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	194,534
200 Personnel Services - Employee Benefits	70,943
300 Purchased Professional and Technical Services	1,535
400 Purchased Property Services	200
500 Other Purchased Services	150
600 Supplies	4,642
Total Support Services - Pupil Health	272,004
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	282,584
200 Personnel Services - Employee Benefits	221,972
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	1,500
500 Other Purchased Services	3,500
600 Supplies	22,150
700 Property	1,500
800 Other Objects	4,000
Total Support Services - Business	550,206
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	849,659
200 Personnel Services - Employee Benefits	700,273
300 Purchased Professional and Technical Services	143,325
400 Purchased Property Services	112,400

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	119,000
600 Supplies	934,500
700 Property	6,500
800 Other Objects	500
Total Operation and Maintenance of Plant Services	2,866,157
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	61,779
200 Personnel Services - Employee Benefits	45,257
500 Other Purchased Services	1,626,059
600 Supplies	500
Total Student Transportation Services	1,733,595
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	274,071
200 Personnel Services - Employee Benefits	178,955
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	67,244
500 Other Purchased Services	5,100
600 Supplies	20,828
700 Property	18,000
800 Other Objects	1,000
Total Support Services - Central	569,698
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,165
Total Other Support Services	20,165
Total Support Services	9,927,202
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	336,536
200 Personnel Services - Employee Benefits	154,409
300 Purchased Professional and Technical Services	63,145
400 Purchased Property Services	17,495
500 Other Purchased Services	85,013
600 Supplies	29,165
800 Other Objects	11,041
Total Student Activities	696,804
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	500
600 Supplies	500
Total Community Services	1,000
Total Operation of Non-Instructional Services	697,804
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	20,000

<u>Description</u>	<u>Amount</u>
700 Property	868,820
Total Facilities Acquisition, Construction and Improvement Services	888,820
Total Facilities Acquisition, Construction and Improvement Services	888,820
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	523,664
900 Other Uses of Funds	2,924,209
Total Debt Service / Other Expenditures and Financing Uses	3,447,873
5900 <u>Budgetary Reserve</u>	
800 Other Objects	36,000
Total Budgetary Reserve	36,000
Total Other Expenditures and Financing Uses	3,483,873
TOTAL EXPENDITURES	32,223,817

LEA : 121394503 Northern Lehigh SD

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	10,000,000	9,000,000
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	668,437	178,566
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 Cash and Short-Term Investments	10,668,437	9,178,566

Long-Term Investments

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		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

10,668,437

9,178,566

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	21,980,568	18,782,101
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	110,905	99,907
0540 Accumulated Compensated Absences	845,232	845,232
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$22,936,705	\$19,727,240
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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	\$22,936,705	\$19,727,240

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	\$22,936,705	\$19,727,240
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Account Description	Amounts
0810 Nonspendable Fund Balance	34,108
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,506,175
0840 Assigned Fund Balance	2,673,271
0850 Unassigned Fund Balance	2,057,949
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,237,395
 5900 Budgetary Reserve	 36,000
 Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	 \$9,307,503