

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/11/2016



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President of the Board - Original Signature Required

January 11, 2016

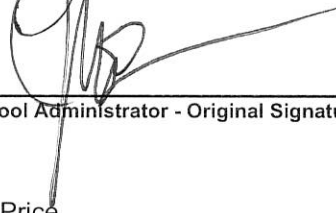
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Date



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Secretary of the Board - Original Signature Required

January 11, 2016

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

January 11, 2016

\_\_\_\_\_  
Date

Ellen M Price

\_\_\_\_\_  
Contact Person

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<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>	
Nonspendable Fund Balance	
Restricted Fund Balance	
Committed Fund Balance	100,000
Assigned Fund Balance	7,739,959
Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>7,839,959</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	106,146,916
7000 Revenue from State Sources	29,703,072
8000 Revenue from Federal Sources	1,210,381
9000 Other Financing Sources	4,500
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>137,064,869</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>144,904,828</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	90,753,086
6112 Interim Real Estate Taxes	1,145,650
6113 Public Utility Realty Taxes	106,500
6114 Payments in Lieu of Current Taxes – State / Local	11,000
6150 Current Act 511 Taxes – Proportional Assessments	10,515,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,858,500
6500 Earnings on Investments	100,072
6700 Revenues from LEA Activities	157,375
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,231,143
6910 Rentals	41,000
6920 Contributions and Donations from Private Sources	36,825
6940 Tuition from Patrons	143,000
6990 Refunds and Other Miscellaneous Revenue	47,765
<b>REVENUE FROM LOCAL SOURCES</b>	<b>106,146,916</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	11,042,676
7160 Tuition for Orphans Subsidy	77,500
7271 Special Education funds for School-Aged Pupils	3,182,278
7310 Transportation (Pupil and Nonpublic/CS)	1,875,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,630,547
7330 Health Services (Medical, Dental, Nurse, Act 25)	153,000
7505 Ready to Learn Block Grant	532,997
7810 State Share of Social Security and Medicare Taxes	2,226,638
7820 State Share of Retirement Contributions	8,982,436
<b>REVENUE FROM STATE SOURCES</b>	<b>29,703,072</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	689,755
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	157,769
8516 NCLB, Title III – Language Instruction for Limited English Proficient and Immigrant Students	39,704
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	301,153
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,210,381</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	3,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	1,500
<b>OTHER FINANCING SOURCES</b>	<b>4,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>137,064,869</b>

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$90,753,086</b>
Amount of Tax Relief for Homestead Exclusions	<b>\$0</b>
<b>Total Approx. Tax Revenue:</b>	<b>\$90,753,086</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$94,337,927</b>

Lehigh

Total

<b>2015-16 Data</b>		
a. Assessed Value	\$5,178,388,500	\$5,178,388,500
b. Real Estate Mills	17.2150	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$4,726,417,161	\$4,726,417,161
d. Assessed Value	\$5,228,042,000	\$5,228,042,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$89,145,958	\$89,145,958
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$89,145,958	\$89,145,958
(f Total * g)		
i. Base Mills Subject to Index	17.2150	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.20000%	96.20000%
k. Tax Levy Needed	\$94,337,927	\$94,337,927
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>18.0446</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$94,337,927	\$94,337,927
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$94,337,927
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$90,753,086
(n * Est. Pct. Collection)		

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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): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$90,753,086</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$90,753,086</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$94,337,927</b>	
	<b>Lehigh</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.6970	
q. Mills In Excess of Index (if l > p), (l - p))	0.3476	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$92,520,659	\$92,520,659
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,817,268	\$1,817,268
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,748,212	\$1,748,212

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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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): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$90,753,086</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$0</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$90,753,086</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$94,337,927</b>
	<b>Lehigh</b>
	<b>Total</b>

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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</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	5,228,042,000	18.0446	94,337,927			96.20000%	
<b>Totals:</b>	<b>5,228,042,000</b>		<b>94,337,927</b>	<b>0 =</b>	<b>94,337,927 X</b>	<b>96.20000%</b>	<b>= 90,753,086</b>

	<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	\$0.00	\$0.00	0
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 0 0**

	<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%	9,125,000	9,125,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,390,000	1,390,000
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 10,515,000 10,515,000**

**Total Act 511, Current Taxes 10,515,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>4,726,417,161 X</b>	<b>12</b>	<b>56,717,006</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Lehigh	17.2150	18.0446	4.82%	No	2.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.8%				
6141	Current Act 511 Per Capita Taxes					2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes					2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	58,767,606
1200 Special Programs - Elementary / Secondary	19,580,275
1300 Vocational Education	3,631,890
1400 Other Instructional Programs - Elementary / Secondary	580,535
1500 Nonpublic School Programs	21,247
1600 Adult Education Programs	31,569
1700 Higher Education Programs	909,980
<b>Total Instruction</b>	<b>83,523,102</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,584,843
2200 Support Services - Instructional Staff	3,861,593
2300 Support Services - Administration	6,173,744
2400 Support Services - Pupil Health	1,692,902
2500 Support Services - Business	1,030,973
2600 Operation and Maintenance of Plant Services	12,490,274
2700 Student Transportation Services	7,688,370
2800 Support Services - Central	1,902,676
2900 Other Support Services	136,500
<b>Total Support Services</b>	<b>39,561,875</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,930,026
3300 Community Services	43,889
<b>Total Operation of Non-Instructional Services</b>	<b>1,973,915</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	15,424,777
5900 Budgetary Reserve	4,421,159
<b>Total Other Expenditures and Financing Uses</b>	<b>19,845,936</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>144,904,828</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	33,001,207
200 Personnel Services - Employee Benefits	20,290,975
300 Purchased Professional and Technical Services	222,000
400 Purchased Property Services	291,520
500 Other Purchased Services	3,708,823
600 Supplies	1,112,309
700 Property	127,973
800 Other Objects	12,799
<b>Total Regular Programs - Elementary / Secondary</b>	<b>58,767,606</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,322,832
200 Personnel Services - Employee Benefits	5,010,021
300 Purchased Professional and Technical Services	3,620,945
400 Purchased Property Services	1,500
500 Other Purchased Services	1,506,677
600 Supplies	112,850
800 Other Objects	5,450
<b>Total Special Programs - Elementary / Secondary</b>	<b>19,580,275</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	770,762
200 Personnel Services - Employee Benefits	452,162
500 Other Purchased Services	2,396,066
600 Supplies	12,820
800 Other Objects	80
<b>Total Vocational Education</b>	<b>3,631,890</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	405,246
200 Personnel Services - Employee Benefits	152,539
400 Purchased Property Services	8,920
500 Other Purchased Services	9,800
600 Supplies	4,030
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>580,535</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	21,247
<b>Total Nonpublic School Programs</b>	<b>21,247</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	20,907
200 Personnel Services - Employee Benefits	8,044
500 Other Purchased Services	1,618
600 Supplies	1,000
<b>Total Adult Education Programs</b>	<b>31,569</b>

<u>Description</u>	<u>Amount</u>
<b>1700 Higher Education Programs</b>	
500 Other Purchased Services	909,980
<b>Total Higher Education Programs</b>	<b>909,980</b>
<b>Total Instruction</b>	<b>83,523,102</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,790,394
200 Personnel Services - Employee Benefits	1,705,449
300 Purchased Professional and Technical Services	5,400
400 Purchased Property Services	500
500 Other Purchased Services	10,200
600 Supplies	69,600
800 Other Objects	3,300
<b>Total Support Services - Students</b>	<b>4,584,843</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,891,655
200 Personnel Services - Employee Benefits	1,221,978
300 Purchased Professional and Technical Services	47,497
400 Purchased Property Services	9,225
500 Other Purchased Services	57,140
600 Supplies	329,175
700 Property	303,113
800 Other Objects	1,810
<b>Total Support Services - Instructional Staff</b>	<b>3,861,593</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,360,222
200 Personnel Services - Employee Benefits	2,336,801
300 Purchased Professional and Technical Services	131,850
400 Purchased Property Services	21,300
500 Other Purchased Services	155,470
600 Supplies	107,201
700 Property	8,550
800 Other Objects	52,350
<b>Total Support Services - Administration</b>	<b>6,173,744</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,063,281
200 Personnel Services - Employee Benefits	523,321
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	8,000
500 Other Purchased Services	500
600 Supplies	53,800
<b>Total Support Services - Pupil Health</b>	<b>1,692,902</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	515,518

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	392,305
300 Purchased Professional and Technical Services	37,100
400 Purchased Property Services	10,100
500 Other Purchased Services	14,200
600 Supplies	45,000
700 Property	2,000
800 Other Objects	14,750
<b>Total Support Services - Business</b>	<b>1,030,973</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,043,352
200 Personnel Services - Employee Benefits	3,347,689
300 Purchased Professional and Technical Services	96,775
400 Purchased Property Services	1,547,310
500 Other Purchased Services	561,000
600 Supplies	1,826,148
700 Property	62,000
800 Other Objects	6,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>12,490,274</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	7,688,370
<b>Total Student Transportation Services</b>	<b>7,688,370</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	955,697
200 Personnel Services - Employee Benefits	606,662
300 Purchased Professional and Technical Services	133,475
500 Other Purchased Services	40,692
600 Supplies	64,750
700 Property	101,000
800 Other Objects	400
<b>Total Support Services - Central</b>	<b>1,902,676</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	136,500
<b>Total Other Support Services</b>	<b>136,500</b>
<b>Total Support Services</b>	<b>39,561,875</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	837,512
200 Personnel Services - Employee Benefits	376,450
300 Purchased Professional and Technical Services	179,200
400 Purchased Property Services	42,562
500 Other Purchased Services	255,600
600 Supplies	184,302
700 Property	13,150
800 Other Objects	41,250

<u>Description</u>	<u>Amount</u>
<b>Total Student Activities</b>	<b>1,930,026</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	2,048
200 Personnel Services - Employee Benefits	481
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	500
600 Supplies	5,860
<b>Total Community Services</b>	<b>43,889</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,973,915</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,244,777
900 Other Uses of Funds	13,180,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>15,424,777</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	4,421,159
<b>Total Budgetary Reserve</b>	<b>4,421,159</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>19,845,936</b>
<b>TOTAL EXPENDITURES</b>	<b>144,904,828</b>

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**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	14,268,988	10,268,988
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,595,000	736,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
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 Cash and Short-Term Investments</b>	<b>16,163,988</b>	<b>11,304,988</b>

**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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<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>16,163,988</b>	<b>11,304,988</b>



**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

<b>General Fund</b>		
0510 Bonds Payable	79,715,000	66,535,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,724,000	1,767,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,045,000	5,369,000
0599 Other Long-Term Liabilities	566,000	580,000
<b>Total General Fund</b>	<b>86,050,000</b>	<b>74,251,000</b>

**Public Purpose (Expendable) Trust Fund**

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

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

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

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

35,000

36,000

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	2,600	3,400
0599 Other Long-Term Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>37,600</b>	<b>39,400</b>
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		
<b>Private Purpose 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 Private Purpose Trust Fund</b>		

**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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	86,087,600	74,290,400

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	11,000,000	11,350,000
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>11,000,000</b>	<b>11,000,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>97,087,600</b>	<b>85,640,400</b>
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Account Description	Amounts
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	
<b>5900 Budgetary Reserve</b>	<b>4,421,159</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>4,421,159</b>