

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2017



President of the Board - Original Signature Required

06/28/2017

Date



Secretary of the Board - Original Signature Required

06/28/2017

Date



Chief School Administrator - Original Signature Required

06/28/2017

Date

Mike Hopkins

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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>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,918,809
0840 Assigned Fund Balance	3,963,196
0850 Unassigned Fund Balance	12,575,153
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$21,457,158</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	119,465,260
7000 Revenue from State Sources	34,470,712
8000 Revenue from Federal Sources	1,953,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$155,888,972</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$177,346,130</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	99,082,977
6112 Interim Real Estate Taxes	2,822,400
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6120 Current Per Capita Taxes, Section 679	170,000
6140 Current Act 511 Taxes - Flat Rate Assessments	170,000
6150 Current Act 511 Taxes - Proportional Assessments	14,778,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,598,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	285,000
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	121,733
6990 Refunds and Other Miscellaneous Revenue	170,650
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$119,465,260</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	9,435,217
7271 Special Education funds for School-Aged Pupils	3,792,136
7311 Pupil Transportation Subsidy	1,550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,907,621
7330 Health Services (Medical, Dental, Nurse, Act 25)	166,000
7340 State Property Tax Reduction Allocation	2,226,980
7505 Ready to Learn Block Grant	581,758
7810 State Share of Social Security and Medicare Taxes	2,700,500
7820 State Share of Retirement Contributions	11,660,500
<b>REVENUE FROM STATE SOURCES</b>	<b>\$34,470,712</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	884,500
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	3,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	750,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,953,000</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>155,888,972</b>
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Act 1 Index (current): 2.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$99,082,977</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,226,980</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$101,309,957</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$102,310,795</b>

	Allegheny	Total
<hr/>		
<b>2016-17 Data</b>		
a. Assessed Value	\$5,529,225,579	\$5,529,225,579
b. Real Estate Mills	18.0011	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$4,802,356,100	\$4,802,356,100
d. Assessed Value	\$5,683,585,738	\$5,683,585,738
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$99,532,143	\$99,532,143
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2016-17 Tax Levy</b>	<b>\$99,532,143</b>	<b>\$99,532,143</b>
(f Total * g)		
i. Base Mills Subject to Index	18.0011	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$102,310,795	\$102,310,795
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>18.0011</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$102,310,795</b>	<b>\$102,310,795</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$100,083,815
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$99,082,977
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$99,082,977

Amount of Tax Relief for Homestead Exclusions \$2,226,980

Total Approx. Tax Revenue: \$101,309,957

Approx. Tax Levy for Tax Rate Calculation: \$102,310,795

Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	18.4511	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$104,868,409	\$104,868,409
<b>IV.</b> 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	\$8,047	
Number of Homestead/Farmstead Properties	15373	15373
Median Assessed Value of Homestead Properties		\$227,500

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$99,082,977
Amount of Tax Relief for Homestead Exclusions	<u>\$2,226,980</u>
Total Approx. Tax Revenue:	\$101,309,957
Approx. Tax Levy for Tax Rate Calculation:	\$102,310,795
	Allegheny

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,226,980	Lowering RE Tax Rate	\$0	\$2,226,980
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,226,980</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>
Allegheny	5,683,585,738	18.0011	102,310,795			99.00000%	
<b>Totals:</b>	<b>5,683,585,738</b>		<b>102,310,795</b>	- 2,226,980	= 100,083,815	X 99.00000%	= 99,082,977

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		170,000
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	170,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>170,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	12,792,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,986,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>14,778,000</b>
<b>Total Act 511, Current Taxes</b>			<b>14,948,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,802,356,100 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>57,628,273</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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Allegheny	18.0011	18.0011	0.00%	Yes	2.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.5%				
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	71,351,744
1200 Special Programs - Elementary / Secondary	18,498,801
1300 Vocational Education	3,368,546
1400 Other Instructional Programs - Elementary / Secondary	100,319
<b>Total Instruction</b>	<b>\$93,319,410</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,423,010
2200 Support Services - Instructional Staff	4,280,162
2300 Support Services - Administration	9,982,086
2400 Support Services - Pupil Health	1,423,112
2500 Support Services - Business	1,825,417
2600 Operation and Maintenance of Plant Services	10,672,640
2700 Student Transportation Services	6,898,260
2800 Support Services - Central	5,981,903
2900 Other Support Services	156,000
<b>Total Support Services</b>	<b>\$46,642,590</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,087,510
3300 Community Services	88,989
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,176,499</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	67,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$67,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	14,083,184
5200 Interfund Transfers - Out	189,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,272,184</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$157,478,183</b>

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	41,905,538
200 Personnel Services - Employee Benefits	26,608,517
300 Purchased Professional and Technical Services	159,606
400 Purchased Property Services	49,022
500 Other Purchased Services	1,351,700
600 Supplies	1,275,001
800 Other Objects	2,360
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$71,351,744</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,433,657
200 Personnel Services - Employee Benefits	6,183,054
300 Purchased Professional and Technical Services	1,673,900
400 Purchased Property Services	5,500
500 Other Purchased Services	1,954,900
600 Supplies	247,390
800 Other Objects	400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$18,498,801</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,194,351
200 Personnel Services - Employee Benefits	815,197
300 Purchased Professional and Technical Services	1,018
400 Purchased Property Services	8,060
500 Other Purchased Services	1,263,283
600 Supplies	86,637
<b>Total Vocational Education</b>	<b>\$3,368,546</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	26,319
500 Other Purchased Services	9,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$100,319</b>
<b>Total Instruction</b>	<b>\$93,319,410</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	3,075,538
200 Personnel Services - Employee Benefits	2,090,715
300 Purchased Professional and Technical Services	143,650
500 Other Purchased Services	7,786
600 Supplies	104,766
800 Other Objects	555
<b>Total Support Services - Students</b>	<b>\$5,423,010</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,241,543

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,566,115
300 Purchased Professional and Technical Services	39,140
400 Purchased Property Services	19,900
500 Other Purchased Services	19,249
600 Supplies	389,275
800 Other Objects	4,940
<b>Total Support Services - Instructional Staff</b>	<b>\$4,280,162</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,564,505
200 Personnel Services - Employee Benefits	2,987,094
300 Purchased Professional and Technical Services	1,180,380
400 Purchased Property Services	9,194
500 Other Purchased Services	511,615
600 Supplies	277,686
700 Property	7,000
800 Other Objects	444,612
<b>Total Support Services - Administration</b>	<b>\$9,982,086</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	789,765
200 Personnel Services - Employee Benefits	607,460
300 Purchased Professional and Technical Services	5,470
400 Purchased Property Services	500
500 Other Purchased Services	900
600 Supplies	19,017
<b>Total Support Services - Pupil Health</b>	<b>\$1,423,112</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	834,994
200 Personnel Services - Employee Benefits	495,708
300 Purchased Professional and Technical Services	7,050
400 Purchased Property Services	392,500
500 Other Purchased Services	84,365
600 Supplies	10,500
800 Other Objects	300
<b>Total Support Services - Business</b>	<b>\$1,825,417</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	4,029,511
200 Personnel Services - Employee Benefits	2,778,829
300 Purchased Professional and Technical Services	144,300
400 Purchased Property Services	877,650
500 Other Purchased Services	244,125
600 Supplies	2,514,925
700 Property	81,500
800 Other Objects	1,800
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,672,640</b>
<b>2700 <u>Student Transportation Services</u></b>	

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,667,688
200 Personnel Services - Employee Benefits	2,213,192
300 Purchased Professional and Technical Services	10,501
400 Purchased Property Services	47,625
500 Other Purchased Services	1,410,420
600 Supplies	532,934
700 Property	15,000
800 Other Objects	900
<b>Total Student Transportation Services</b>	<b>\$6,898,260</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,614,346
200 Personnel Services - Employee Benefits	1,114,301
300 Purchased Professional and Technical Services	292,730
400 Purchased Property Services	2,729,011
500 Other Purchased Services	124,800
600 Supplies	105,715
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$5,981,903</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	156,000
<b>Total Other Support Services</b>	<b>\$156,000</b>
<b>Total Support Services</b>	<b>\$46,642,590</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,773,949
200 Personnel Services - Employee Benefits	785,680
300 Purchased Professional and Technical Services	70,050
400 Purchased Property Services	50,736
500 Other Purchased Services	149,500
600 Supplies	231,049
800 Other Objects	26,546
<b>Total Student Activities</b>	<b>\$3,087,510</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	38,000
200 Personnel Services - Employee Benefits	15,389
300 Purchased Professional and Technical Services	35,000
600 Supplies	600
<b>Total Community Services</b>	<b>\$88,989</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,176,499</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	17,500
700 Property	50,000

<u>Description</u>	<u>Amount</u>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$67,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$67,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	4,963,545
900 Other Uses of Funds	9,119,639
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$14,083,184</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	189,000
<b>Total Interfund Transfers - Out</b>	<b>\$189,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,272,184</b>
<b>TOTAL EXPENDITURES</b>	<b>\$157,478,183</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	21,527,158	19,721,756
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	203,733	392,733
Other Capital Projects Fund	10,698,907	3,962,574
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
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	600,000	600,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$33,529,798</b>	<b>\$25,177,063</b>

**Long-Term Investments**

**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		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$33,529,798</b>	<b>\$25,177,063</b>
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**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	127,341,072	119,303,766
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	4,715,928	2,651,148
0540 Accumulated Compensated Absences	2,800,000	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,900,000	3,200,000
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$137,757,000</b>	<b>\$128,154,914</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$137,757,000</b>	<b>\$128,154,914</b>

**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	16,382,590	17,000,000
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	24,020	35,000
Other Capital Projects Fund	4,148,875	1,291,725
Debt Service Fund		
Food Service / Cafeteria Operations Fund	182,265	184,821
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>\$20,737,750</b>	<b>\$18,511,546</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$158,494,750</b>	<b>\$146,666,460</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,900,000
0840 Assigned Fund Balance	2,373,985
0850 Unassigned Fund Balance	12,593,962
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$19,867,947</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$19,867,947</b>
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