

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/25/2017

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

William R Gretton

Contact Person

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Extn :

Extension

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Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Allentown City SD	County : Lehigh	AUN Number : 121390302
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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, David F. Zimmerman		DATE May 25, 2017
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance
 0820 Restricted Fund Balance
 0830 Committed Fund Balance
 0840 Assigned Fund Balance
 0850 Unassigned Fund Balance

26,390,271

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$26,390,271

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources
 7000 Revenue from State Sources
 8000 Revenue from Federal Sources
 9000 Other Financing Sources

100,580,167
 172,186,574
 15,259,662
 1,750,000

Total Estimated Revenues And Other Financing Sources

\$289,776,403



Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	79,593,082
6113 Public Utility Reality Taxes	105,700
6114 Payments in Lieu of Current Taxes - State / Local	520,250
6120 Current Per Capita Taxes, Section 679	163,650
6140 Current Act 511 Taxes - Flat Rate Assessments	526,500
6150 Current Act 511 Taxes - Proportional Assessments	9,321,908
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,766,750
6500 Earnings on Investments	455,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,050,000
6910 Rentals	81,827
6920 Contributions and Donations from Private Sources	250,000
6940 Tuition from Patrons	45,000
6990 Refunds and Other Miscellaneous Revenue	700,000

5,000,500,000

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	110,643,248
7160 Tuition for Orphans Subsidy	350,000
7250 Migratory Children	5,060
7271 Special Education funds for School-Aged Pupils	10,694,663
7311 Pupil Transportation Subsidy	4,138,700
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,000,875
7330 Health Services (Medical, Dental, Nurse, Act 25)	437,660
7340 State Property Tax Reduction Allocation	9,647,063
7501 PA Accountability Grants	4,052,370
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	214,438
7810 State Share of Social Security and Medicare Taxes	5,046,862
7820 State Share of Retirement Contributions	23,955,635

5172,186,574

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	745,500
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	9,397,175
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,443,814
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	519,090
8517 NCLB, Title IV - 21st Century Schools	600,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,378,504
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	810,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	365,579
	\$15,259,862
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	1,750,000
	\$1,750,000
	269,776,403

Act 1 Index (current): 3.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$79,593,082**
 Amount of Tax Relief for Homestead Exclusions: **\$9,647,063**
 Total Approx. Tax Revenue: **\$89,240,145**
 Approx. Tax Levy for Tax Rate Calculation: **\$95,610,927**

	Rate	Total
2016-17 Data		
a. Assessed Value		\$4,983,737,100
b. Real Estate Mills	18.3287	
I. 2017-18 Data		
c. 2015 STEB Market Value		\$4,257,813,000
d. Assessed Value		\$4,977,532,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations		
f. 2016-17 Tax Levy (a * b)	\$91,345,422	\$91,345,422
2017-18 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2016-17 Tax Levy (f Total * g)	\$91,345,422	\$91,345,422
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	18.3287	

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.58900%	92.58900%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$95,610,927	\$95,610,927
I. 2017-18 Real Estate Tax Rate		
(k / d * 1000)	19.2085	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$95,610,927	\$95,610,927
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$85,963,864	\$85,963,864
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$79,593,082	\$79,593,082

Act 1 Index (current): 3.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$79,593,082	Rate
Amount of Tax Relief for Homestead Exclusions	\$9,647,063	
Total Approx. Tax Revenue:	\$89,240,145	
Approx. Tax Levy for Tax Rate Calculation:	\$95,610,927	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	19.0251	
q. Mills in Excess of Index (if l > p), (l - p))	0.1834	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$94,698,048	\$94,698,048
IV. s. Millage Rate within Index? (if l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$912,879	\$912,879
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$845,226	\$845,226

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0
Number of Homestead/Farmstead Properties	
Median Assessed Value of Homestead Properties	\$108,000

Act 1 Index (current): 3.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$79,593,082**
 Amount of Tax Relief for Homestead Exclusions **\$9,647,063**
 Total Approx. Tax Revenue: **\$89,240,145**
 Approx. Tax Levy for Tax Rate Calculation: **\$95,610,927**

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$9,647,063

\$0

Lowering RE Tax Rate

\$0

\$9,647,063

\$0

Amount of Tax Relief from State/Local Sources

\$9,647,063

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	4,977,532,200	19.2085	95,610,927	9,647,066	85,963,864	92.58900%	79,593,082
Totals	4,977,532,200		95,610,927	9,647,066	85,963,864	92.58900%	79,593,082

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			163,650
6140 Current Act 511 Taxes - Flat Rate Assessments				
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	322,480	322,480
6142 Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	204,020	204,020
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			528,500	528,500

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Eamed Income Taxes	0.500%	0.000%	8,070,000	8,070,000
6152 Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,250,000	1,250,000
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	0.0001	0	1,908	1,908
Total Current Act 511 Taxes - Proportional Assessments			9,321,908	9,321,908

6159 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Act 511 Current Taxes			9,321,908	9,321,908
Act 511 Tax Limit		4,257,813,000	12	51,093,756
		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	Current Real Estate Taxes									
	Lehigh									
6120	Current Per Capita Taxes, Section 679	18.3287	19.2085	4.81%	No	3.8%				
	Current Act 511 Taxes -- Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	3.8%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6144	Current Act 511 Trailer Taxes									
6145	Current Act 511 Business Privilege Taxes - Flat Rate									
6146	Current Act 511 Mechanical Device Taxes - Flat Rate									
6149	Current Act 511 Taxes, Other Flat Rate Assessments									
	Current Act 511 Taxes -- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6152	Current Act 511 Occupation Taxes									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6154	Current Act 511 Amusement Taxes									
6155	Current Act 511 Business Privilege Taxes									
6156	Current Act 511 Mechanical Device Taxes - Percentage									
6157	Current Act 511 Mercantile Taxes									
6159	Current Act 511 Taxes, Other Proportional Assessments									

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	146,100,492
1200 Special Programs - Elementary / Secondary	51,690,500
1300 Vocational Education	9,670,394
1400 Other Instructional Programs - Elementary / Secondary	2,753,629
1700 Higher Education Programs	1,574,000
Total Instruction	\$211,789,015
2000 Support Services	
2100 Support Services - Students	12,417,829
2200 Support Services - Instructional Staff	3,590,944
2300 Support Services - Administration	15,927,534
2400 Support Services - Pupil Health	3,701,200
2500 Support Services - Business	2,257,781
2600 Operation and Maintenance of Plant Services	19,320,473
2700 Student Transportation Services	9,659,613
2800 Support Services - Central	5,398,549
2900 Other Support Services	131,500
Total Support Services	\$72,405,423
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,689,805
3300 Community Services	2,351,720
Total Operation of Non-Instructional Services	\$4,041,525
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,789,575
5200 Interfund Transfers - Out	130,000
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$18,419,575
Total Estimated Expenditures and Other Financing Uses	\$306,655,539

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	61,294,832
200 Personnel Services - Employee Benefits	45,022,697
300 Purchased Professional and Technical Services	3,310,440
400 Purchased Property Services	48,950
500 Other Purchased Services	32,795,398
600 Supplies	3,288,779
700 Property	334,116
800 Other Objects	5,280
Total Regular Programs - Elementary / Secondary	\$146,100,492
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,693,775
200 Personnel Services - Employee Benefits	13,611,205
300 Purchased Professional and Technical Services	7,294,825
500 Other Purchased Services	11,992,650
600 Supplies	82,520
700 Property	10,525
800 Other Objects	5,000
Total Special Programs - Elementary / Secondary	\$51,690,500
1300 Vocational Education	
100 Personnel Services - Salaries	699,921
200 Personnel Services - Employee Benefits	501,123
400 Purchased Property Services	550
500 Other Purchased Services	8,440,000
600 Supplies	27,300
700 Property	1,500
Total Vocational Education	\$9,870,394
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,310,566
200 Personnel Services - Employee Benefits	1,109,865
300 Purchased Professional and Technical Services	262,250
500 Other Purchased Services	29,375
600 Supplies	34,113
700 Property	7,460
Total Other Instructional Programs - Elementary / Secondary	\$2,753,629
1700 Higher Education Programs	
500 Other Purchased Services	1,574,000
Total Higher Education Programs	\$1,574,000
Total Instructional Programs - Elementary / Secondary	\$241,769,015
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	6,379,907
200 Personnel Services - Employee Benefits	5,625,349

Description	Amount
300 Purchased Professional and Technical Services	195,000
500 Other Purchased Services	66,000
600 Supplies	133,163
700 Property	15,270
800 Other Objects	3,140
Total Support Services - Students	\$12,417,829

2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,667,260
200 Personnel Services - Employee Benefits	1,284,632
300 Purchased Professional and Technical Services	410,657
400 Purchased Property Services	1,025
500 Other Purchased Services	53,900
600 Supplies	167,375
700 Property	2,760
800 Other Objects	3,335
Total Support Services - Instructional Staff	\$3,990,944

2300 Support Services - Administration	
100 Personnel Services - Salaries	8,528,235
200 Personnel Services - Employee Benefits	5,972,630
300 Purchased Professional and Technical Services	1,014,500
400 Purchased Property Services	6,850
500 Other Purchased Services	151,360
600 Supplies	110,636
700 Property	61,254
800 Other Objects	82,069
Total Support Services - Administration	\$15,927,534

2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,205,825
200 Personnel Services - Employee Benefits	1,434,700
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,050
500 Other Purchased Services	3,355
600 Supplies	42,475
700 Property	6,595
800 Other Objects	200
Total Support Services - Pupil Health	\$3,701,200

2500 Support Services - Business	
100 Personnel Services - Salaries	991,666
200 Personnel Services - Employee Benefits	701,465
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	9,200
500 Other Purchased Services	274,250
600 Supplies	207,500
800 Other Objects	13,700
Total Support Services - Business	\$2,257,781

Description	Amount
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	6,570,558
200 Personnel Services - Employee Benefits	5,180,095
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	4,580,335
500 Other Purchased Services	636,275
600 Supplies	1,936,655
700 Property	356,280
800 Other Objects	275
Total Operation and Maintenance of Plant Services	\$19,320,473
2700 Student Transportation Services	
100 Personnel Services - Salaries	50,710
200 Personnel Services - Employee Benefits	34,803
500 Other Purchased Services	9,572,600
600 Supplies	1,000
800 Other Objects	500
Total Student Transportation Services	\$1,659,613
2800 Support Services - Central	
100 Personnel Services - Salaries	1,243,200
200 Personnel Services - Employee Benefits	918,567
300 Purchased Professional and Technical Services	166,500
400 Purchased Property Services	1,480,500
500 Other Purchased Services	443,682
600 Supplies	1,145,350
800 Other Objects	750
Total Support Services - Central	\$5,398,549
2900 Other Support Services	
500 Other Purchased Services	131,500
Total Other Support Services	\$131,500
Total Support Services	\$77,405,423
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	918,065
200 Personnel Services - Employee Benefits	155,680
300 Purchased Professional and Technical Services	115,500
400 Purchased Property Services	26,900
500 Other Purchased Services	317,300
600 Supplies	98,660
700 Property	42,500
800 Other Objects	15,200
Total Student Activities	\$1,689,805
3300 Community Services	
100 Personnel Services - Salaries	484,660
200 Personnel Services - Employee Benefits	179,875

Description	Amount
300 Purchased Professional and Technical Services	45,500
500 Other Purchased Services	5,525
600 Supplies	123,700
700 Property	8,000
800 Other Objects	1,504,460
Total Community Services	\$2,351,720
Total Operation of Non-Instructional Services	\$4,041,525
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	9,838,775
900 Other Uses of Funds	7,950,800
Total Debt Service / Other Expenditures and Financing Uses	\$17,789,575
5200 Interfund Transfers - Out	
900 Other Uses of Funds	130,000
Total Interfund Transfers - Out	\$130,000
5900 Budgetary Reserve	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditure and Financing Uses	\$18,419,575
TOTAL EXPENDITURES	\$306,655,536

Cash and Short-Term Investments

	06/30/2017 Estimate	06/30/2018 Projection
General Fund	26,300,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	345,000	350,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,025,000	750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,985,110	5,150,000
Child Care Operations Fund	950,000	900,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,400	8,400
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	264,700	250,000
Other Agency Funds	207,000	207,000
Permanent Fund		

Total Cash and Short-Term Investments

\$34,085,210 \$8,615,400

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2017 Estimate

06/30/2018 Projection

\$34,085,210

\$5,615,400

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General 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 General Fund

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

06/30/2017 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 - \$ 966,51850

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

06/30/2017 Estimate 06/30/2018 Projection

Long-Term Indebtedness

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Food Services/Caterers 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

06/30/2017 Estimate 06/30/2018 Projection

Long-Term Indebtedness

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

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

	06/30/2017 Estimate	06/30/2018 Projection
Total Permanent Fund		
Total Long-Term Indebtedness		

	06/30/2017 Estimate	06/30/2018 Projection
Short-Term Payables		
General Fund	31,500,000	31,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,500	2,500
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	93,000	90,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000,000	2,050,000
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	270,000	275,000
Permanent Fund	210,000	215,000
Total Short-Term Payables	\$34,075,500	\$34,382,500
TOTAL INDEBTEDNESS	\$34,075,500	\$34,382,500

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,511,136
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,511,136
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,011,136