LEA Name : North Allegheny SD | Class : 2 | AUN Number : 103026852 | County : Allegheny

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 — Date: 06/28/2017

Secretary of the Board - Original Signature Required — Date: 06/28/2017

Chief School Administrator - Original Signature Required — Date: 06/28/2017

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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	4,918,809	
0840 Assigned Fund Balance	3,963,196	
0850 Unassigned Fund Balance	12,575,153	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$21,457,158**
Estimated Revenues And Other Financing Sources		
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		
Total Estimated Revenues And Other Financing Sources		**$155,888,972**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$177,346,130**

		Amount
REVENUE FROM LOCAL SOURCES		
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
REVENUE FROM LOCAL SOURCES		**$119,465,260**
REVENUE FROM STATE SOURCES		
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
REVENUE FROM STATE SOURCES		**$34,470,712**
REVENUE FROM FEDERAL SOURCES		
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
REVENUE FROM FEDERAL SOURCES	**$1,953,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**155,888,972**

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

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
IV.	**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
	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

V.	**Information Related to Property Tax Relief**		
	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	**$2,226,980**
Total Approx. Tax Revenue:	**$101,309,957**
Approx. Tax Levy for Tax Rate Calculation:	**$102,310,795**

	Allegheny			**Total**
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
Amount of Tax Relief from State/Local Sources				**$2,226,980**

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
Allegheny	5,683,585,738	18.0011	102,310,795						99.00000%		
Totals:	**5,683,585,738**		**102,310,795**	-	2,226,980	=	100,083,815	X	99.00000%	=	99,082,977

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			170,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	170,000	170,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
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			**170,000**	**170,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	12,792,000	12,792,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,986,000	1,986,000
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			**14,778,000**	**14,778,000**
	Total Act 511, Current Taxes				**14,948,000**
		Act 511 Tax Limit -->	**4,802,356,100 X**	**12**	**57,628,273**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2016-17 (Rebalanced)	2017-18	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2016-17 (Rebalanced)	2017-18	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	18.0011	18.0011	0.00%	Yes	2.5%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	2.5%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
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
Total Instruction	**$93,319,410**
2000 Support Services	
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
Total Support Services	**$46,642,590**
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,087,510
3300 Community Services	88,989
Total Operation of Non-Instructional Services	**$3,176,499**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	67,500
Total Facilities Acquisition, Construction and Improvement Services	**$67,500**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,083,184
5200 Interfund Transfers - Out	189,000
Total Other Expenditures and Financing Uses	**$14,272,184**
Total Estimated Expenditures and Other Financing Uses	**$157,478,183**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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
Total Regular Programs - Elementary / Secondary	**$71,351,744**
1200 Special Programs - Elementary / Secondary	
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
Total Special Programs - Elementary / Secondary	**$18,498,801**
1300 Vocational Education	
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
Total Vocational Education	**$3,368,546**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	26,319
500 Other Purchased Services	9,000
Total Other Instructional Programs - Elementary / Secondary	**$100,319**
Total Instruction	**$93,319,410**
2000 Support Services	
2100 Support Services - Students	
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
Total Support Services - Students	**$5,423,010**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,241,543

Description	Amount
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
Total Support Services - Instructional Staff	**$4,280,162**
2300 Support Services - Administration	
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
Total Support Services - Administration	**$9,982,086**
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	**$1,423,112**
2500 Support Services - Business	
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
Total Support Services - Business	**$1,825,417**
2600 Operation and Maintenance of Plant Services	
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
Total Operation and Maintenance of Plant Services	**$10,672,640**
2700 Student Transportation Services	

Description	Amount
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
Total Student Transportation Services	**$6,898,260**
2800 Support Services - Central	
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
Total Support Services - Central	**$5,981,903**
2900 Other Support Services	
500 Other Purchased Services	156,000
Total Other Support Services	**$156,000**
Total Support Services	**$46,642,590**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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
Total Student Activities	**$3,087,510**
3300 Community Services	
100 Personnel Services - Salaries	38,000
200 Personnel Services - Employee Benefits	15,389
300 Purchased Professional and Technical Services	35,000
600 Supplies	600
Total Community Services	**$88,989**
Total Operation of Non-Instructional Services	**$3,176,499**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	17,500
700 Property	50,000

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

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		
Total Cash and Short-Term Investments	**$33,529,798**	**$25,177,063**

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		
TOTAL CASH AND INVESTMENTS	**$33,529,798**	**$25,177,063**

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		
Total General Fund	**$137,757,000**	**$128,154,914**
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 - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	**06/30/2017 Estimate**	**06/30/2018 Projection**
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$137,757,000**	**$128,154,914**

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		
Total Short-Term Payables	**$20,737,750**	**$18,511,546**
TOTAL INDEBTEDNESS	**$158,494,750**	**$146,666,460**

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
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$19,867,947**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$19,867,947**