

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date



6/25/14

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

6/23/14



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

\_\_\_\_\_  
Date

6/23/14

John R Clark

(484)765-4011

Extn :

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

clarkjr@allentownsd.org

\_\_\_\_\_  
Email Address

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Allentown City SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/23/14
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT: Allentown City SD	COUNTY: Lehigh	AUN: 121390302
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)?

Yes

No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$289028440
Ending Unassigned Fund Balance	\$15765575
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT <i>C. Russell Mayd</i>	DATE 6/23/16
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DUE DATE: AUGUST 15, 2016

<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	234,383
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,132,194
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	30,930,907
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>37,063,101</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	95,915,922
7000 Revenue from State Sources	161,930,922
8000 Revenue from Federal Sources	14,266,264
9000 Other Financing Sources	1,750,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>273,863,108</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>310,926,209</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	75,985,092
6112 Interim Real Estate Taxes	32,024
6113 Public Utility Realty Taxes	100,520
6114 Payments in Lieu of Current Taxes - State / Local	515,100
6120 Current Per Capita Taxes, Section 679	160,119
6140 Current Act 511 Taxes - Flat Rate Assessments	514,849
6150 Current Act 511 Taxes - Proportional Assessments	8,647,560
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,527,980
6500 Earnings on Investments	247,272
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,016,649
6910 Rentals	80,060
6920 Contributions and Donations from Private Sources	160,119
6940 Tuition from Patrons	244,508
6990 Refunds and Other Miscellaneous Revenue	684,070
<b>REVENUE FROM LOCAL SOURCES</b>	<b>95,915,922</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	105,168,993
7160 Tuition for Orphans Subsidy	223,100
7250 Migratory Children	3,736
7271 Special Education funds for School-Aged Pupils	10,445,276
7310 Transportation (Pupil and Nonpublic/CS)	4,057,560
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,904,780
7330 Health Services (Medical, Dental, Nurse, Act 25)	428,238
7340 State Property Tax Reduction Allocation	9,641,022
7501 PA Accountability Grants	4,032,210
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	214,620
7810 State Share of Social Security and Medicare Taxes	4,474,306
7820 State Share of Retirement Contributions	20,337,081
<b>REVENUE FROM STATE SOURCES</b>	<b>161,930,922</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	745,479
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	9,397,168
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,443,814



	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	519,090
8517 NCLB, Title IV - 21st Century Schools	599,999
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	433,014
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	770,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	357,700
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>14,266,264</b>
<b>OTHER FINANCING SOURCES</b>	
9340 Debt Service Fund Transfers	250,000
9350 Enterprise Fund Transfers	1,500,000
<b>OTHER FINANCING SOURCES</b>	<b>1,750,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>273,863,108</b>

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$75,985,092
Amount of Tax Relief for Homestead Exclusions	<u>\$9,641,022</u>
Total Approx. Tax Revenue:	\$85,626,114
Approx. Tax Levy for Tax Rate Calculation:	\$91,345,422

Lehigh

Total

2015-16 Data		
a. Assessed Value	\$5,057,890,400	\$5,057,890,400
b. Real Estate Mills	18.3287	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$4,071,755,859	\$4,071,755,859
d. Assessed Value	\$4,983,737,100	\$4,983,737,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$92,704,556	\$92,704,556
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2015-16 Tax Levy	\$92,704,556	\$92,704,556
(f Total * g)		
i. Base Mills Subject to Index	18.3287	
(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	93.00000%	93.00000%
k. Tax Levy Needed	\$91,345,422	\$91,345,422
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>18.3287</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$91,345,422	\$91,345,422
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$81,704,400
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$75,985,092
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$75,985,092
Amount of Tax Relief for Homestead Exclusions	<u>\$9,641,022</u>
Total Approx. Tax Revenue:	\$85,626,114
Approx. Tax Levy for Tax Rate Calculation:	\$91,345,422

Lehigh

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	18.9885	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$94,633,692	\$94,633,692
IV. 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	\$31,595	
Number of Homestead/Farmstead Properties	16709	16709
Median Assessed Value of Homestead Properties		\$107,800



AUN: 121390302 Allentown City SD

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

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Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$75,985,092
Amount of Tax Relief for Homestead Exclusions	<u>\$9,641,022</u>
Total Approx. Tax Revenue:	\$85,626,114
Approx. Tax Levy for Tax Rate Calculation:	\$91,345,422
	Lehigh

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9,641,022	Lowering RE Tax Rate	\$0	\$9,641,022
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$9,641,022</b>

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	4,983,737,100	18.3287	91,345,422			93.000000%		
<b>Totals:</b>	<b>4,983,737,100</b>		<b>91,345,422</b>	<b>-</b>	<b>9,641,022 =</b>	<b>81,704,400 X</b>	<b>93.000000% =</b>	<b>75,985,092</b>

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			160,119
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	\$10.00	\$0.00	317,730	317,730
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	197,119	197,119
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>514,849</b>	<b>514,849</b>
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%	7,650,000	7,650,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	997,560	997,560
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>8,647,560</b>	<b>8,647,560</b>
<b>Total Act 511, Current Taxes</b>				<b>9,162,409</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,071,755,859 X</b>	<b>12</b>	<b>48,861,070</b>
		<b>Market Value</b>	<b>Mills</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
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	18.3287	18.3287	0.00%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6144	Current Act 511 Trailer Taxes					3.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes					3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6154	Current Act 511 Amusement Taxes					3.6%				
6155	Current Act 511 Business Privilege Taxes					3.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.6%				
6157	Current Act 511 Mercantile Taxes					3.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	128,774,606
1200 Special Programs - Elementary / Secondary	41,765,924
1300 Vocational Education	10,317,331
1400 Other Instructional Programs - Elementary / Secondary	8,377,587
1500 Nonpublic School Programs	101,743
1700 Higher Education Programs	1,531,241
<b>Total Instruction</b>	<b>190,868,432</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,956,521
2200 Support Services - Instructional Staff	9,170,535
2300 Support Services - Administration	15,154,265
2400 Support Services - Pupil Health	3,036,816
2500 Support Services - Business	2,224,196
2600 Operation and Maintenance of Plant Services	20,678,162
2700 Student Transportation Services	9,881,611
2800 Support Services - Central	5,478,899
2900 Other Support Services	127,750
<b>Total Support Services</b>	<b>75,708,755</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,765,018
3300 Community Services	2,191,175
<b>Total Operation of Non-Instructional Services</b>	<b>3,956,193</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	16,965,060
5200 Interfund Transfers - Out	30,000
5900 Budgetary Reserve	1,500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>18,495,060</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>289,028,440</b>



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	49,733,116
200 Personnel Services - Employee Benefits	42,041,303
300 Purchased Professional and Technical Services	1,575,340
400 Purchased Property Services	41,077
500 Other Purchased Services	33,640,945
600 Supplies	1,558,173
700 Property	182,286
800 Other Objects	2,366
<b>Total Regular Programs - Elementary / Secondary</b>	<b>128,774,606</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,338,053
200 Personnel Services - Employee Benefits	11,059,535
300 Purchased Professional and Technical Services	8,059,074
400 Purchased Property Services	4,775
500 Other Purchased Services	10,186,217
600 Supplies	107,614
700 Property	10,145
800 Other Objects	511
<b>Total Special Programs - Elementary / Secondary</b>	<b>41,765,924</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,484,060
200 Personnel Services - Employee Benefits	490,142
500 Other Purchased Services	8,309,244
600 Supplies	31,831
700 Property	2,054
<b>Total Vocational Education</b>	<b>10,317,331</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,574,446
200 Personnel Services - Employee Benefits	1,265,615
300 Purchased Professional and Technical Services	326,921
400 Purchased Property Services	15,155
500 Other Purchased Services	37,143
600 Supplies	149,822
700 Property	8,485
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>8,377,587</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
200 Personnel Services - Employee Benefits	101,743
<b>Total Nonpublic School Programs</b>	<b>101,743</b>
<b>1700 <u>Higher Education Programs</u></b>	
500 Other Purchased Services	1,531,241



<u>Description</u>	<u>Amount</u>
<b>Total Higher Education Programs</b>	<b>1,531,241</b>
<b>Total Instruction</b>	<b>190,868,432</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	5,223,452
200 Personnel Services - Employee Benefits	4,232,099
300 Purchased Professional and Technical Services	280,670
500 Other Purchased Services	66,608
600 Supplies	132,101
700 Property	16,869
800 Other Objects	4,722
<b>Total Support Services - Students</b>	<b>9,956,521</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	6,356,695
200 Personnel Services - Employee Benefits	1,893,378
300 Purchased Professional and Technical Services	587,268
400 Purchased Property Services	964
500 Other Purchased Services	123,864
600 Supplies	202,801
700 Property	3,076
800 Other Objects	2,489
<b>Total Support Services - Instructional Staff</b>	<b>9,170,535</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	8,096,187
200 Personnel Services - Employee Benefits	5,182,982
300 Purchased Professional and Technical Services	1,157,793
400 Purchased Property Services	8,597
500 Other Purchased Services	190,446
600 Supplies	229,497
700 Property	198,151
800 Other Objects	90,612
<b>Total Support Services - Administration</b>	<b>15,154,265</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,506,951
200 Personnel Services - Employee Benefits	1,400,456
400 Purchased Property Services	3,070
500 Other Purchased Services	3,429
600 Supplies	115,976
700 Property	6,740
800 Other Objects	194
<b>Total Support Services - Pupil Health</b>	<b>3,036,816</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,151,913

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	490,583
300 Purchased Professional and Technical Services	56,357
400 Purchased Property Services	9,228
500 Other Purchased Services	289,972
600 Supplies	206,214
700 Property	3,066
800 Other Objects	16,863
<b>Total Support Services - Business</b>	<b>2,224,196</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	7,517,424
200 Personnel Services - Employee Benefits	4,227,633
300 Purchased Professional and Technical Services	40,567
400 Purchased Property Services	6,004,267
500 Other Purchased Services	521,000
600 Supplies	2,190,235
700 Property	176,806
800 Other Objects	230
<b>Total Operation and Maintenance of Plant Services</b>	<b>20,678,162</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	73,685
200 Personnel Services - Employee Benefits	27,750
500 Other Purchased Services	9,780,176
<b>Total Student Transportation Services</b>	<b>9,881,611</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,421,096
200 Personnel Services - Employee Benefits	1,002,790
300 Purchased Professional and Technical Services	116,441
400 Purchased Property Services	1,046,017
500 Other Purchased Services	545,061
600 Supplies	1,347,024
800 Other Objects	470
<b>Total Support Services - Central</b>	<b>5,478,899</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	127,750
<b>Total Other Support Services</b>	<b>127,750</b>
<b>Total Support Services</b>	<b>75,708,755</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	659,542
200 Personnel Services - Employee Benefits	515,950
300 Purchased Professional and Technical Services	133,064
400 Purchased Property Services	25,645
500 Other Purchased Services	294,652
600 Supplies	102,235

<u>Description</u>	<u>Amount</u>
700 Property	18,396
800 Other Objects	15,534
<b>Total Student Activities</b>	<b>1,765,018</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	473,304
200 Personnel Services - Employee Benefits	119,535
300 Purchased Professional and Technical Services	33,374
500 Other Purchased Services	1,777
600 Supplies	101,423
700 Property	8,176
800 Other Objects	1,453,586
<b>Total Community Services</b>	<b>2,191,175</b>
<b>Total Operation of Non-Instructional Services</b>	<b>3,956,193</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	9,424,596
900 Other Uses of Funds	7,540,464
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>16,965,060</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	30,000
<b>Total Interfund Transfers - Out</b>	<b>30,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,500,000
<b>Total Budgetary Reserve</b>	<b>1,500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>18,495,060</b>
<b>TOTAL EXPENDITURES</b>	<b>289,028,440</b>

<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	45,288,051	32,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	344,227	345,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,026,244	1,026,244
Other Capital Projects Fund		
Debt Service Fund	3,985,110	4,985,110
Food Service / Cafeteria Operations Fund	973,253	950,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,405	8,405
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	264,693	264,693
Other Agency Fund	207,018	207,018
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>52,097,001</b>	<b>40,086,470</b>

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

52,097,001

40,086,470



Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 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**

06/30/2016 Estimate

06/30/2017 Projection

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

06/30/2016 Estimate

06/30/2017 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

06/30/2016 Estimate

06/30/2017 Projection

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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



Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**



**Short-Term Payables**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	31,210,000	31,500,000
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	92,700	93,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,986,000	2,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	265,000	270,000
Other Agency Fund	207,000	210,000
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$33,763,200</b>	<b>\$34,075,500</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$33,763,200</b>	<b>\$34,075,500</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	234,383
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,132,194
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	15,765,575
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$21,897,769</b>
5900 Budgetary Reserve	1,500,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$23,632,152</b>