

# FINAL GENERAL FUND BUDGET

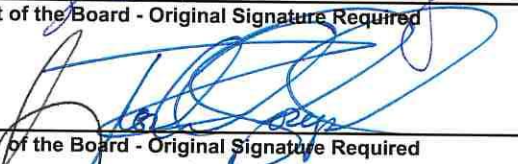
Calendar Year 2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/20/2017

  
President of the Board - Original Signature Required

1 / 2 / 2018  
Date

  
Assistant Secretary of the Board - Original Signature Required

1 / 3 / 2018  
Date

  
Chief School Administrator - Original Signature Required

01/03/18  
Date

Ronald Joseph  
Contact Person

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Telephone Extension

rjoseph1@pghboe.net  
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2018 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pittsburgh SD	COUNTY : Allegheny	AUN : 102027451
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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 2017-2018 (compared to 2016-2017)?

Yes   
No

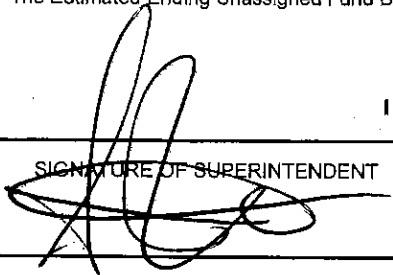
If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$625089047
Ending Unassigned Fund Balance	\$62641321
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.0%

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 	DATE 01/03/18
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DUE DATE:

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

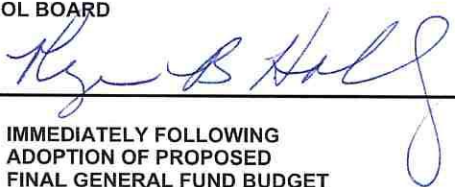
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Pittsburgh SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 102027451
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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> 1/9/18
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

**Val Number**

**Description**

**Justification**

5010 Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  
 Function 1200, Object 100: \$0.00  
 Function 1200, Object 200: \$900,000.00 . Provide a justification.

The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.

5160 Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  
 Function 3300, Object 100: \$0.00  
 Function 3300, Object 200: \$35,000.00 . Provide a justification.

The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.

5190 Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  
 Function 1800, Object 100: \$0.00  
 Function 1800, Object 200: \$1,500,000.00 . Provide a justification.

The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.

5210 Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  
 Function 1200, Object 100: \$0.00  
 Function 1200, Object 200: \$900,000.00

The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.

5360 Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  
 Function 3300, Object 100: \$0.00  
 Function 3300, Object 200: \$35,000.00

The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.

5390 Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  
 Function 1800, Object 100: \$0.00  
 Function 1800, Object 200: \$1,500,000.00

The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.

8060 Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.

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8080 Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.

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- 8150 Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below. .
  
- 8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below. .

<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	18,600,000
0840 Assigned Fund Balance	24,135,390
0850 Unassigned Fund Balance	86,637,846
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$129,373,236</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	330,677,642
7000 Revenue from State Sources	267,345,572
8000 Revenue from Federal Sources	2,654,650
9000 Other Financing Sources	275,793
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$600,953,657</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$730,326,893</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	162,721,308
6113 Public Utility Realty Taxes	306,204
6114 Payments in Lieu of Current Taxes - State / Local	655,177
6160 Non-Real Estate Taxes - 1st Class SDs	140,309,898
6400 Delinquencies on Taxes Levied / Assessed by the LEA	17,500,000
6500 Earnings on Investments	1,900,000
6910 Rentals	306,537
6940 Tuition from Patrons	4,039,065
6970 Services Provided Other Funds	2,191,421
6990 Refunds and Other Miscellaneous Revenue	748,032
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$330,677,642</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	161,663,913
7160 Tuition for Orphans Subsidy	100,000
7220 Vocational Education	216,212
7271 Special Education funds for School-Aged Pupils	28,377,869
7311 Pupil Transportation Subsidy	14,207,514
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,169,063
7330 Health Services (Medical, Dental, Nurse, Act 25)	573,107
7340 State Property Tax Reduction Allocation	15,578,473
7810 State Share of Social Security and Medicare Taxes	7,413,418
7820 State Share of Retirement Contributions	37,046,003
<b>REVENUE FROM STATE SOURCES</b>	<b>\$267,345,572</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8731 ARRA - Build America Bonds	710,695
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,491,131
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	452,824
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,654,650</b>
<b>OTHER FINANCING SOURCES</b>	
9320 Special Revenue Fund Transfers	275,793
<b>OTHER FINANCING SOURCES</b>	<b>\$275,793</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>600,953,657</b>

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$162,721,308</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$15,578,473</u></b>
Total Approx. Tax Revenue:	<b>\$178,299,781</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$190,547,621</b>

Allegheny

Total

<b>2017 Data</b>		
a. Assessed Value	\$19,516,624,492	\$19,516,624,492
b. Real Estate Mills	9.8400	
<b>I. 2018 Data</b>		
c. 2015 STEB Market Value	\$16,558,211,354	\$16,558,211,354
d. Assessed Value	\$19,364,595,630	\$19,364,595,630
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017 Calculations</b>		
f. 2017 Tax Levy	\$192,043,585	\$192,043,585
(a * b)		
<b>2018 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017 Tax Levy	\$192,043,585	\$192,043,585
(f Total * g)		
i. Base Mills Subject to Index	9.8400	
(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	\$190,547,621	\$190,547,621
(Approx. Tax Levy * g)		
<b>I. 2018 Real Estate Tax Rate</b>	<b>9.8400</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$190,547,621	\$190,547,621
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$174,969,148
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$162,721,308
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$162,721,308	
Amount of Tax Relief for Homestead Exclusions	<u>\$15,578,473</u>	
Total Approx. Tax Revenue:	\$178,299,781	
Approx. Tax Levy for Tax Rate Calculation:	\$190,547,621	

Allegheny

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.0860	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$195,311,312	\$195,311,312
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

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$29,936.00	
Number of Homestead/Farmstead Properties	53778	53778
Median Assessed Value of Homestead Properties		\$83,100

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Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$162,721,308

Amount of Tax Relief for Homestead Exclusions

\$15,578,473

Total Approx. Tax Revenue:

\$178,299,781

Approx. Tax Levy for Tax Rate Calculation:

\$190,547,621

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$15,578,473

Lowering RE Tax Rate

\$0

\$15,578,473

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$15,578,473**

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	19,364,595,630	9.8400	190,547,621			93.00000%	
<b>Totals:</b>	<b>19,364,595,630</b>		<b>190,547,621</b>	- 15,578,473 =	174,969,148 X	93.00000% =	162,721,308

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6160 <u>Non-Real Estate Taxes – 1st Class SDs</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6161 Current 1st Class SD Earned Income Taxes	1.750%	0.000%	7,172,503,143
6162 Current 1st Class SD Liquor Sales Tax	0.000%	0.000%	0
6163 Current 1st Class SD Cigarette Tax	0.000	0.000	0
6164 Current 1st Class SD Sales and Use Tax	0.000	0.000	0
6165 Current 1st Class SD General Business Taxes	0.000	0.000	0
6166 Current 1st Class SD Business Use and Occupancy Taxes	0.000	0.000	0
6167 Current 1st Class SD Non-Business Income Taxes	0.000%	0.000%	0
6168 Current 1st Class SD Real Estate Transfer Taxes	1.000%	0.000%	1,479,109,300
6169 Current 1st Class SD Mercantile Taxes	0.000%	0.000%	0
<b>Total Non-Real Estate Taxes – 1st Class SDs</b>			<b>8,651,612,443</b>
<b>Total Act 511, Current Taxes</b>			<b>140,309,898</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>16,558,211,354 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>198,698,536</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
		2017 (Rebalanced)	2018				2017 (Rebalanced)	2018		
6111	<u>Current Real Estate Taxes</u> Allegheny	9.8400	9.8400	0.00%	Yes	2.5%				
	<u>Non-Real Estate Taxes – 1st Class SDs</u>									
6161	Current 1st Class SD Earned Income Taxes	1.750%	1.750%	0.00%	Yes	2.5%				
6168	Current 1st Class SD Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	276,030,626
1200 Special Programs - Elementary / Secondary	85,792,758
1300 Vocational Education	6,679,639
1400 Other Instructional Programs - Elementary / Secondary	2,930,417
1800 Pre-Kindergarten	1,500,000
<b>Total Instruction</b>	<b>\$372,933,440</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	13,414,146
2200 Support Services - Instructional Staff	18,422,655
2300 Support Services - Administration	38,287,001
2400 Support Services - Pupil Health	8,126,345
2500 Support Services - Business	6,801,276
2600 Operation and Maintenance of Plant Services	59,540,401
2700 Student Transportation Services	35,358,449
2800 Support Services - Central	10,123,043
<b>Total Support Services</b>	<b>\$190,073,316</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	5,124,623
3300 Community Services	35,400
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,160,023</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,332,176
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,332,176</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	52,420,692
5200 Interfund Transfers - Out	590,400
5900 Budgetary Reserve	2,579,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$55,590,092</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$625,089,047</b>

## 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	111,021,324
200 Personnel Services - Employee Benefits	72,356,699
300 Purchased Professional and Technical Services	249,250
400 Purchased Property Services	20,160
500 Other Purchased Services	79,445,389
600 Supplies	12,279,264
700 Property	630,090
800 Other Objects	28,450
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$276,030,626</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
200 Personnel Services - Employee Benefits	900,000
300 Purchased Professional and Technical Services	80,592,758
500 Other Purchased Services	4,300,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$85,792,758</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	4,090,717
200 Personnel Services - Employee Benefits	2,345,174
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	3,918
500 Other Purchased Services	17,440
600 Supplies	128,223
700 Property	91,167
<b>Total Vocational Education</b>	<b>\$6,679,639</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,166,811
200 Personnel Services - Employee Benefits	940,640
300 Purchased Professional and Technical Services	415,000
500 Other Purchased Services	241,085
600 Supplies	157,881
700 Property	9,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,930,417</b>
<b>1800 Pre-Kindergarten</b>	
200 Personnel Services - Employee Benefits	1,500,000
<b>Total Pre-Kindergarten</b>	<b>\$1,500,000</b>
<b>Total Instruction</b>	<b>\$372,933,440</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	8,321,141
200 Personnel Services - Employee Benefits	4,987,691
300 Purchased Professional and Technical Services	51,002
400 Purchased Property Services	1,000
500 Other Purchased Services	37,950

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<u>Description</u>	<u>Amount</u>
600 Supplies	15,362
<b>Total Support Services - Students</b>	<b>\$13,414,146</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	6,732,602
200 Personnel Services - Employee Benefits	4,622,636
300 Purchased Professional and Technical Services	1,503,159
400 Purchased Property Services	4,000
500 Other Purchased Services	116,750
600 Supplies	2,249,676
700 Property	3,190,996
800 Other Objects	2,836
<b>Total Support Services - Instructional Staff</b>	<b>\$18,422,655</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	18,247,627
200 Personnel Services - Employee Benefits	14,317,515
300 Purchased Professional and Technical Services	4,930,693
400 Purchased Property Services	16,530
500 Other Purchased Services	332,683
600 Supplies	339,145
700 Property	29,108
800 Other Objects	73,700
<b>Total Support Services - Administration</b>	<b>\$38,287,001</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	4,791,313
200 Personnel Services - Employee Benefits	2,700,968
300 Purchased Professional and Technical Services	580,500
400 Purchased Property Services	20,503
500 Other Purchased Services	7,161
600 Supplies	24,400
700 Property	1,500
<b>Total Support Services - Pupil Health</b>	<b>\$8,126,345</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	2,537,840
200 Personnel Services - Employee Benefits	1,445,106
300 Purchased Professional and Technical Services	256,500
400 Purchased Property Services	444,172
500 Other Purchased Services	581,787
600 Supplies	255,595
700 Property	1,244,088
800 Other Objects	36,188
<b>Total Support Services - Business</b>	<b>\$6,801,276</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	28,494,214
200 Personnel Services - Employee Benefits	16,057,871
300 Purchased Professional and Technical Services	218,967

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,120,297
500 Other Purchased Services	887,001
600 Supplies	10,240,499
700 Property	515,038
800 Other Objects	6,514
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$59,540,401</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	522,934
200 Personnel Services - Employee Benefits	295,681
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	500
500 Other Purchased Services	34,515,484
600 Supplies	3,550
700 Property	300
<b>Total Student Transportation Services</b>	<b>\$35,358,449</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	5,491,798
200 Personnel Services - Employee Benefits	3,398,068
300 Purchased Professional and Technical Services	211,626
400 Purchased Property Services	377,745
500 Other Purchased Services	279,932
600 Supplies	337,624
700 Property	5,900
800 Other Objects	20,350
<b>Total Support Services - Central</b>	<b>\$10,123,043</b>
<b>Total Support Services</b>	<b>\$190,073,316</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	2,396,530
200 Personnel Services - Employee Benefits	1,071,443
300 Purchased Professional and Technical Services	176,000
400 Purchased Property Services	23,640
500 Other Purchased Services	1,065,774
600 Supplies	275,321
700 Property	110,915
800 Other Objects	5,000
<b>Total Student Activities</b>	<b>\$5,124,623</b>
<b>3300 <u>Community Services</u></b>	
200 Personnel Services - Employee Benefits	35,000
500 Other Purchased Services	400
<b>Total Community Services</b>	<b>\$35,400</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,160,023</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	



<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	12,300
400 Purchased Property Services	1,311,276
500 Other Purchased Services	8,600
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,332,176</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,332,176</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	18,011,349
900 Other Uses of Funds	34,409,343
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$52,420,692</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	590,400
<b>Total Interfund Transfers - Out</b>	<b>\$590,400</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	2,579,000
<b>Total Budgetary Reserve</b>	<b>\$2,579,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$55,590,092</b>
<b>TOTAL EXPENDITURES</b>	<b>\$625,089,047</b>

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/Fina Projection**

General Fund	106,723,954	114,402,096
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	6,276,305	3,145,968
Other Capital Projects Fund	13,486,895	18,389,672
Debt Service Fund	5,431,182	4,577,538
Food Service / Cafeteria Operations Fund	274,578	477,459
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	38,439,194	40,249,586
Private Purpose Trust Fund	279,534	254,295
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	837,458	857,695
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$171,749,100</b>	<b>\$182,354,309</b>

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/Fina 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

06/30/2018 Estimate

06/30/Fina Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$171,749,100</b>	<b>\$182,354,309</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/Fina Projection**

**General Fund**

0510 Bonds Payable	290,966,300	289,813,582
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	10,969,739	7,724,013
0540 Accumulated Compensated Absences	16,100,000	16,100,000
0550 Authority Lease Obligations	14,875,882	11,993,957
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	1,008,028,087	275,301,061

<b>Total General Fund</b>	<b>\$1,340,940,008</b>	<b>\$600,932,613</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 Noncurrent 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 Noncurrent 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 Noncurrent 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		

## 2018 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2018 Estimate****06/30/Fina Projection**

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

**06/30/2018 Estimate**

**06/30/Fina Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/Fina 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/Fina Projection**

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$1,340,940,008**

**\$600,932,613**



**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/Fina Projection**

General Fund	11,679,386	10,982,611
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund	5,182,569	5,922,936
<b>Total Short-Term Payables</b>	<b>\$16,861,955</b>	<b>\$16,905,547</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$1,357,801,963</b>	<b>\$617,838,160</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	18,600,000
0840 Assigned Fund Balance	23,996,525
0850 Unassigned Fund Balance	62,641,321
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$105,237,846</b>
<b>5900 Budgetary Reserve</b>	<b>2,579,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$107,816,846</b>