

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2016



President of the Board - Original Signature Required

06/22/2016

Date



Secretary of the Board - Original Signature Required

06/22/2016

Date



Chief School Administrator - Original Signature Required

06/22/2016

Date

Mike Hopkins

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Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North Allegheny SD	COUNTY : Allegheny	AUN : 103026852
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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.

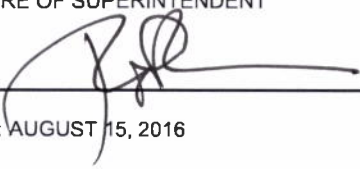
Total Budgeted Expenditures	\$151110206
Ending Unassigned Fund Balance	\$11051964
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

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 6/22/14
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DUE DATE: AUGUST 15, 2016

**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> North Allegheny SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103026852
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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> 05/18/2016
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<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	
0840 Assigned Fund Balance	5,192,410
0850 Unassigned Fund Balance	12,740,289
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>17,932,699</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	114,202,371
7000 Revenue from State Sources	32,959,480
8000 Revenue from Federal Sources	1,692,520
9000 Other Financing Sources	325,100
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>149,179,471</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>167,112,170</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	95,026,771
6112 Interim Real Estate Taxes	2,022,400
6113 Public Utility Realty Taxes	130,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6120 Current Per Capita Taxes, Section 679	165,000
6140 Current Act 511 Taxes - Flat Rate Assessments	165,000
6150 Current Act 511 Taxes - Proportional Assessments	14,492,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,456,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	330,000
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	93,450
6990 Refunds and Other Miscellaneous Revenue	180,250
<b>REVENUE FROM LOCAL SOURCES</b>	<b>114,202,371</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	9,875,436
7271 Special Education funds for School-Aged Pupils	3,809,015
7310 Transportation (Pupil and Nonpublic/CS)	2,150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,795,028
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,218,501
7810 State Share of Social Security and Medicare Taxes	2,598,000
7820 State Share of Retirement Contributions	10,348,500
<b>REVENUE FROM STATE SOURCES</b>	<b>32,959,480</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	725,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,020
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	2,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	650,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,692,520</b>

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 325,100

**OTHER FINANCING SOURCES 325,100**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 149,179,471**

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$95,026,771
Amount of Tax Relief for Homestead Exclusions	<u>\$2,218,501</u>
Total Approx. Tax Revenue:	\$97,245,272
Approx. Tax Levy for Tax Rate Calculation:	\$99,532,143

Allegheny

Total

<b>2015-16 Data</b>		
a. Assessed Value	\$5,392,213,268	\$5,392,213,268
b. Real Estate Mills	18.0011	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$4,727,926,430	\$4,727,926,430
d. Assessed Value	\$5,529,225,579	\$5,529,225,579
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$97,065,770	\$97,065,770
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$97,065,770	\$97,065,770
(f Total * g)		
i. Base Mills Subject to Index	18.0011	
(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	97.65000%	97.65000%
k. Tax Levy Needed	\$99,532,143	\$99,532,143
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>18.0011</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$99,532,143	\$99,532,143
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$97,313,642
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$95,026,771
(n * Est. Pct. Collection)		

AUN: 103026852 North Allegheny SD

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

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Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$95,026,771</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$2,218,501</u></b>	
<b>Total Approx. Tax Revenue:</b>		<b>\$97,245,272</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$99,532,143</b>	
	<b>Allegheny</b>		<b>Total</b>

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<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	18.4331		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$101,920,768		\$101,920,768
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0		\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0		\$0

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<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$8,071		
Number of Homestead/Farmstead Properties	15268		15268
Median Assessed Value of Homestead Properties			\$225,600

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Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$95,026,771</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,218,501</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$97,245,272</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$99,532,143</b>
	<b>Allegheny</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,218,501	Lowering RE Tax Rate	\$0	\$2,218,501
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,218,501</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	5,529,225,579	18.0011	99,532,143			97.65000%	
<b>Totals:</b>	<b>5,529,225,579</b>		<b>99,532,143</b>	- 2,218,501	= 97,313,642	X 97.65000%	= 95,026,771

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		165,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	165,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>165,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	12,477,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,015,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>14,492,000</b>
<b>Total Act 511, Current Taxes</b>			<b>14,657,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,727,926,430 X</b>	<b>12</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> Allegheny	18.0011	18.0011	0.00%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes					2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	67,806,875
1200 Special Programs - Elementary / Secondary	17,863,983
1300 Vocational Education	3,193,495
1400 Other Instructional Programs - Elementary / Secondary	98,702
<b>Total Instruction</b>	<b>88,963,055</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,152,845
2200 Support Services - Instructional Staff	3,913,068
2300 Support Services - Administration	9,630,177
2400 Support Services - Pupil Health	1,345,388
2500 Support Services - Business	1,766,794
2600 Operation and Maintenance of Plant Services	9,817,473
2700 Student Transportation Services	6,850,971
2800 Support Services - Central	4,251,356
2900 Other Support Services	156,000
<b>Total Support Services</b>	<b>42,884,072</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,010,240
3300 Community Services	81,668
<b>Total Operation of Non-Instructional Services</b>	<b>3,091,908</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	194,200
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>194,200</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	13,711,392
5200 Interfund Transfers - Out	2,265,579
<b>Total Other Expenditures and Financing Uses</b>	<b>15,976,971</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>151,110,206</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	40,105,032
200 Personnel Services - Employee Benefits	24,538,985
300 Purchased Professional and Technical Services	154,811
400 Purchased Property Services	51,302
500 Other Purchased Services	1,391,750
600 Supplies	1,317,139
700 Property	245,471
800 Other Objects	2,385
<b>Total Regular Programs - Elementary / Secondary</b>	<b>67,806,875</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,913,916
200 Personnel Services - Employee Benefits	6,237,604
300 Purchased Professional and Technical Services	1,645,578
400 Purchased Property Services	5,500
500 Other Purchased Services	1,820,200
600 Supplies	214,645
700 Property	23,500
800 Other Objects	3,040
<b>Total Special Programs - Elementary / Secondary</b>	<b>17,863,983</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,105,852
200 Personnel Services - Employee Benefits	730,339
300 Purchased Professional and Technical Services	1,018
400 Purchased Property Services	8,060
500 Other Purchased Services	1,240,875
600 Supplies	91,851
700 Property	15,500
<b>Total Vocational Education</b>	<b>3,193,495</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	24,702
500 Other Purchased Services	9,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>98,702</b>
<b>Total Instruction</b>	<b>88,963,055</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,991,404
200 Personnel Services - Employee Benefits	1,910,859
300 Purchased Professional and Technical Services	106,900
500 Other Purchased Services	8,061
600 Supplies	135,066

<u>Description</u>	<u>Amount</u>
800 Other Objects	555
<b>Total Support Services - Students</b>	<b>5,152,845</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,136,441
200 Personnel Services - Employee Benefits	1,383,024
300 Purchased Professional and Technical Services	21,120
400 Purchased Property Services	19,900
500 Other Purchased Services	20,224
600 Supplies	251,420
700 Property	76,079
800 Other Objects	4,860
<b>Total Support Services - Instructional Staff</b>	<b>3,913,068</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,556,793
200 Personnel Services - Employee Benefits	2,679,822
300 Purchased Professional and Technical Services	1,129,555
400 Purchased Property Services	7,943
500 Other Purchased Services	585,081
600 Supplies	234,450
700 Property	18,950
800 Other Objects	417,583
<b>Total Support Services - Administration</b>	<b>9,630,177</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	762,210
200 Personnel Services - Employee Benefits	557,291
300 Purchased Professional and Technical Services	5,470
400 Purchased Property Services	500
500 Other Purchased Services	900
600 Supplies	14,875
700 Property	4,142
<b>Total Support Services - Pupil Health</b>	<b>1,345,388</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	766,908
200 Personnel Services - Employee Benefits	445,623
300 Purchased Professional and Technical Services	6,900
400 Purchased Property Services	420,077
500 Other Purchased Services	116,686
600 Supplies	6,600
700 Property	4,000
<b>Total Support Services - Business</b>	<b>1,766,794</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,612,666
200 Personnel Services - Employee Benefits	2,561,644
300 Purchased Professional and Technical Services	129,500
400 Purchased Property Services	2,062,764

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	216,529
600 Supplies	1,207,870
700 Property	25,000
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>9,817,473</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,706,227
200 Personnel Services - Employee Benefits	2,194,838
300 Purchased Professional and Technical Services	4,200
400 Purchased Property Services	49,000
500 Other Purchased Services	1,369,770
600 Supplies	505,436
700 Property	20,600
800 Other Objects	900
<b>Total Student Transportation Services</b>	<b>6,850,971</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,570,980
200 Personnel Services - Employee Benefits	990,144
300 Purchased Professional and Technical Services	303,130
400 Purchased Property Services	1,167,207
500 Other Purchased Services	121,700
600 Supplies	75,495
700 Property	21,500
800 Other Objects	1,200
<b>Total Support Services - Central</b>	<b>4,251,356</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	156,000
<b>Total Other Support Services</b>	<b>156,000</b>
<b>Total Support Services</b>	<b>42,884,072</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,755,846
200 Personnel Services - Employee Benefits	749,513
300 Purchased Professional and Technical Services	67,050
400 Purchased Property Services	56,536
500 Other Purchased Services	144,740
600 Supplies	191,134
700 Property	18,725
800 Other Objects	26,696
<b>Total Student Activities</b>	<b>3,010,240</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	34,820
200 Personnel Services - Employee Benefits	13,248
300 Purchased Professional and Technical Services	33,000

<u>Description</u>	<u>Amount</u>
600 Supplies	600
<b>Total Community Services</b>	<b>81,668</b>
<b>Total Operation of Non-Instructional Services</b>	<b>3,091,908</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	25,000
700 Property	169,200
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>194,200</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>194,200</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,838,434
900 Other Uses of Funds	8,872,958
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>13,711,392</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,265,579
<b>Total Interfund Transfers - Out</b>	<b>2,265,579</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>15,976,971</b>
<b>TOTAL EXPENDITURES</b>	<b>151,110,206</b>



**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	18,032,699	14,809,441
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	2,239,319	543,020
Other Capital Projects Fund	24,540,057	9,329,176
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	600,000	600,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>46,212,075</b>	<b>25,981,637</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
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**

46,212,075

25,981,637

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable	135,145,766	127,509,818
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	4,744,496	3,286,539
0540 Accumulated Compensated Absences	3,500,000	3,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$143,390,262</b>	<b>\$134,296,357</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2016 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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$143,390,262</b>	<b>\$134,296,357</b>

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	16,076,950	16,143,000
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	128,310	225,000
Other Capital Projects Fund	9,699,205	6,800,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	185,000	200,000
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		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$26,089,465</b>	<b>\$23,368,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$169,479,727</b>	<b>\$157,664,357</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,192,410
0850 Unassigned Fund Balance	10,809,554
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$16,001,964</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$16,001,964</b>
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