FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2016

President of the Board - Original Signature Required — **Date**

Secretary of the Board - Original Signature Required — **Date**

Chief School Administrator - Original Signature Required — **Date**

Eugene J Marraccini — (412)798-6356 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 :	COUNTY :	AUN :
Plum Borough SD	Allegheny	103027503

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 [x]

No [ ]

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

Total Budgeted Expenditures	$64602916
Ending Unassigned Fund Balance	$675214
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.0%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2016

FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Plum Borough SD	Allegheny	103027503

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
X Kevin Dowdell	7/12/16

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1720	6153 Tax Rate cannot increase by more than the index. 6153 Pct Change In Rate: 100.00% Index: 3.3%	Current real estate taxes were increased from 18.758 u to the maximum Act 1 adjusted index of 3.3% to 19.377 mills.
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 0.500% 6153 Current Year Rate: 1.000%	Prior year millage was 18.758 and was increased to 19.377 mills in 2016-17
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	Beginning fund balance was negative.
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: $0.00 Function 2900, Object 200: $626,477.00 . Provide a justification.	This category is used to record the benefits for retirees, pursuant to the bargaining unit agreement. No salaries for these retirees, only health care benefits.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: $0.00 Function 2900, Object 200: $626,477.00	This category is used to record the benefits for retirees, pursuant to the bargaining unit agreement. No salaries for these retirees, only health care benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	32,314,503	
7000 Revenue from State Sources	25,803,652	
8000 Revenue from Federal Sources	1,054,798	
9000 Other Financing Sources	6,105,177	
Total Estimated Revenues And Other Financing Sources		**$65,278,130**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$65,278,130**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	26,400,706
6112	Interim Real Estate Taxes	75,000
6113	Public Utility Realty Taxes	38,027
6120	Current Per Capita Taxes, Section 679	83,393
6140	Current Act 511 Taxes - Flat Rate Assessments	115,862
6150	Current Act 511 Taxes - Proportional Assessments	3,884,383
6400	Delinquencies on Taxes Levied / Assessed by the LEA	957,080
6500	Earnings on Investments	29,000
6700	Revenues from LEA Activities	105,130
6800	Revenues from Intermediary Sources / Pass-Through Funds	382,867
6910	Rentals	8,300
6920	Contributions and Donations from Private Sources	35,000
6940	Tuition from Patrons	19,200
6990	Refunds and Other Miscellaneous Revenue	180,555
REVENUE FROM LOCAL SOURCES		**$32,314,503**
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding	12,681,220
7160	Tuition for Orphans Subsidy	75,000
7220	Vocational Education	10,000
7271	Special Education funds for School-Aged Pupils	2,334,092
7310	Transportation (Pupil and Nonpublic/CS)	1,351,858
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,217,392
7330	Health Services (Medical, Dental, Nurse, Act 25)	76,000
7340	State Property Tax Reduction Allocation	1,653,351
7505	Ready to Learn Block Grant	239,350
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	618,376
7810	State Share of Social Security and Medicare Taxes	1,126,185
7820	State Share of Retirement Contributions	4,420,828
REVENUE FROM STATE SOURCES		**$25,803,652**
REVENUE FROM FEDERAL SOURCES		
8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	404,783
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	367,620
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,895
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	69,500

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	113,000
REVENUE FROM FEDERAL SOURCES	**$1,054,798**
OTHER FINANCING SOURCES	
9100 Sale of Bonds	5,000,000
9200 Proceeds from Extended-Term Financing	1,100,000
9330 Capital Projects Fund Transfers	177
9500 Capital Contributions	5,000
OTHER FINANCING SOURCES	**$6,105,177**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**65,278,130**

Act 1 Index (current): 3.3%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$26,400,706**
Amount of Tax Relief for Homestead Exclusions	**$1,653,351**
Total Approx. Tax Revenue:	**$28,054,057**
Approx. Tax Levy for Tax Rate Calculation:	**$29,715,266**

		Allegheny	Total
	2015-16 Data		
	a. Assessed Value	$1,551,761,374	$1,551,761,374
	b. Real Estate Mills	18.7580	
I.	**2016-17 Data**		
	c. 2014 STEB Market Value	$1,345,641,413	$1,345,641,413
	d. Assessed Value	$1,533,532,854	$1,533,532,854
	e. Assessed Value of New Constr/ Renov	$0	$0
	2015-16 Calculations		
	f. 2015-16 Tax Levy (a * b)	$29,107,940	$29,107,940
	2016-17 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2015-16 Tax Levy (f Total * g)	$29,107,940	$29,107,940
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	18.7580	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	94.08020%	94.08020%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$29,715,266	$29,715,266
	l. 2016-17 Real Estate Tax Rate (k / d * 1000)	**19.3770**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$29,715,266	$29,715,266
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$28,061,915
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$26,400,706

Act 1 Index (current): 3.3%

	Rate	
Calculation Method:		
Approx. Tax Revenue from RE Taxes:	**$26,400,706**	
Amount of Tax Relief for Homestead Exclusions	**$1,653,351**	
Total Approx. Tax Revenue:	**$28,054,057**	
Approx. Tax Levy for Tax Rate Calculation:	**$29,715,266**	
	Allegheny	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.3770	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$29,715,266	$29,715,266
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$10,908	
Number of Homestead/Farmstead Properties	7822	7822
Median Assessed Value of Homestead Properties		$110,000

V.

Act 1 Index (current): 3.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$26,400,706**
Amount of Tax Relief for Homestead Exclusions	**$1,653,351**
Total Approx. Tax Revenue:	**$28,054,057**
Approx. Tax Levy for Tax Rate Calculation:	**$29,715,266**

	Allegheny			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,653,351	Lowering RE Tax Rate	$0	$1,653,351
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,653,351**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Allegheny	1,533,532,854	19.3770	29,715,266						94.08020%		
Totals:	**1,533,532,854**		**29,715,266**	-	1,653,351	=	28,061,915	X	94.08020%	=	26,400,706

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			83,393
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	93,393	83,393
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	32,469	32,469
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**125,862**	**115,862**
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%	3,550,000	3,550,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	334,383	334,383
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**3,884,383**	**3,884,383**
	Total Act 511, Current Taxes				**4,000,245**

Act 511 Tax Limit	**-->**	**1,345,641,413** **Market Value**	**X**	**12** **Mills**	**16,147,697** **(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2015-16 (Rebalanced)	Tax Rate Charged in: 2016-17	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2015-16 (Rebalanced)	Additional Tax Rate Charged in: 2016-17	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	18.7580	19.3770	3.30%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes – Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes – Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes – Flat Rate					3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes					3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes – Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,489,899
1200 Special Programs - Elementary / Secondary	6,596,166
1300 Vocational Education	779,562
1400 Other Instructional Programs - Elementary / Secondary	95,513
Total Instruction	**$37,961,140**
2000 Support Services	
2100 Support Services - Students	1,795,556
2200 Support Services - Instructional Staff	765,505
2300 Support Services - Administration	3,323,138
2400 Support Services - Pupil Health	769,471
2500 Support Services - Business	417,028
2600 Operation and Maintenance of Plant Services	4,854,765
2700 Student Transportation Services	3,644,778
2800 Support Services - Central	875,009
2900 Other Support Services	668,477
Total Support Services	**$17,113,727**
3000 Operation of Non-Instructional Services	
3200 Student Activities	988,497
3300 Community Services	238,248
Total Operation of Non-Instructional Services	**$1,226,745**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,100
Total Facilities Acquisition, Construction and Improvement Services	**$1,100**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,815,204
5900 Budgetary Reserve	485,000
Total Other Expenditures and Financing Uses	**$8,300,204**
Total Estimated Expenditures and Other Financing Uses	**$64,602,916**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,807,154
200 Personnel Services - Employee Benefits	10,180,162
300 Purchased Professional and Technical Services	378,700
400 Purchased Property Services	214,442
500 Other Purchased Services	443,774
600 Supplies	447,209
700 Property	18,458
Total Regular Programs - Elementary / Secondary	**$30,489,899**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,313,047
200 Personnel Services - Employee Benefits	1,454,571
300 Purchased Professional and Technical Services	1,046,694
400 Purchased Property Services	187
500 Other Purchased Services	1,698,667
600 Supplies	83,000
Total Special Programs - Elementary / Secondary	**$6,596,166**
1300 Vocational Education	
500 Other Purchased Services	768,362
800 Other Objects	11,200
Total Vocational Education	**$779,562**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	65,779
200 Personnel Services - Employee Benefits	29,334
500 Other Purchased Services	400
Total Other Instructional Programs - Elementary / Secondary	**$95,513**
Total Instruction	**$37,961,140**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,145,230
200 Personnel Services - Employee Benefits	633,145
300 Purchased Professional and Technical Services	3,499
500 Other Purchased Services	6,189
600 Supplies	5,994
800 Other Objects	1,499
Total Support Services - Students	**$1,795,556**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	430,909
200 Personnel Services - Employee Benefits	239,221
500 Other Purchased Services	13,750
600 Supplies	75,625
700 Property	6,000

Description	Amount
Total Support Services - Instructional Staff	**$765,505**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,851,627
200 Personnel Services - Employee Benefits	951,295
300 Purchased Professional and Technical Services	414,297
400 Purchased Property Services	3,700
500 Other Purchased Services	61,394
600 Supplies	30,850
700 Property	1,650
800 Other Objects	8,325
Total Support Services - Administration	**$3,323,138**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	474,188
200 Personnel Services - Employee Benefits	239,512
300 Purchased Professional and Technical Services	29,721
400 Purchased Property Services	8,500
500 Other Purchased Services	50
600 Supplies	17,500
Total Support Services - Pupil Health	**$769,471**
2500 Support Services - Business	
100 Personnel Services - Salaries	253,863
200 Personnel Services - Employee Benefits	155,965
500 Other Purchased Services	500
600 Supplies	5,950
700 Property	350
800 Other Objects	400
Total Support Services - Business	**$417,028**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,687,086
200 Personnel Services - Employee Benefits	1,061,381
300 Purchased Professional and Technical Services	794,168
400 Purchased Property Services	800,058
500 Other Purchased Services	215,022
600 Supplies	281,300
700 Property	13,750
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	**$4,854,765**
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,298,740
200 Personnel Services - Employee Benefits	620,525
300 Purchased Professional and Technical Services	10,600
400 Purchased Property Services	15,120
500 Other Purchased Services	270,805
600 Supplies	328,988
700 Property	1,100,000

Description	Amount
Total Student Transportation Services	**$3,644,778**
2800 Support Services - Central	
100 Personnel Services - Salaries	263,937
200 Personnel Services - Employee Benefits	153,866
300 Purchased Professional and Technical Services	103,906
400 Purchased Property Services	37,300
500 Other Purchased Services	1,500
600 Supplies	314,500
Total Support Services - Central	**$875,009**
2900 Other Support Services	
200 Personnel Services - Employee Benefits	626,477
800 Other Objects	42,000
Total Other Support Services	**$668,477**
Total Support Services	**$17,113,727**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	505,758
200 Personnel Services - Employee Benefits	210,559
300 Purchased Professional and Technical Services	76,900
500 Other Purchased Services	21,780
600 Supplies	167,500
800 Other Objects	6,000
Total Student Activities	**$988,497**
3300 Community Services	
100 Personnel Services - Salaries	140,039
200 Personnel Services - Employee Benefits	57,259
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	750
600 Supplies	200
Total Community Services	**$238,248**
Total Operation of Non-Instructional Services	**$1,226,745**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	1,100
Total Facilities Acquisition, Construction and Improvement Services	**$1,100**
Total Facilities Acquisition, Construction and Improvement Services	**$1,100**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,356,813
900 Other Uses of Funds	3,458,391
Total Debt Service / Other Expenditures and Financing Uses	**$7,815,204**
5900 Budgetary Reserve	

Description	Amount
800 Other Objects	485,000
Total Budgetary Reserve	**$485,000**
Total Other Expenditures and Financing Uses	**$8,300,204**
TOTAL EXPENDITURES	**$64,602,916**

Cash and Short-Term Investments	**06/30/2016 Estimate**	**06/30/2017 Projection**
General Fund	170,601	843,601
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		
Total Cash and Short-Term Investments	**$170,601**	**$843,601**

Long-Term Investments	**06/30/2016 Estimate**	**06/30/2017 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	**06/30/2016 Estimate**	**06/30/2017 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$170,601**	**$843,601**

Long-Term Indebtedness	06/30/2016 Estimate	06/30/2017 Projection
General Fund		
0510 Bonds Payable	107,875,000	111,005,000
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	**$107,875,000**	**$111,005,000**
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	**$107,875,000**	**$111,005,000**

Short-Term Payables	**06/30/2016 Estimate**	**06/30/2017 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$107,875,000**	**$111,005,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	675,214
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$675,214**
5900	**Budgetary Reserve**	**485,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$1,160,214**