

FINAL GENERAL FUND BUDGET

Calendar Year 2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/21/2016

Ryan B Hall
President of the Board - Original Signature Required

01/9/17
Date

[Signature]
Assistant Secretary of the Board - Original Signature Required

1/4/17
Date

[Signature]
Chief School Administrator - Original Signature Required

JAN 04 2017
Date

Ronald Joseph
Contact Person

(412)529-3777 Extn :
Telephone Extension

rjoseph1@pghboe.net
Email Address

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2017 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 2016-2017 (compared to 2015-2016)?

Yes

No

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

Total Budgeted Expenditures	\$594771017
Ending Unassigned Fund Balance	\$79262437
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	13.3%

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 JAN 04 2017
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DUE DATE: AUGUST 15, 2017

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

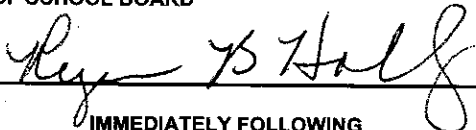
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pittsburgh SD	County : Allegheny	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 01/19/17
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DUE DATE:

**IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

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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: \$800,000.00 . 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: \$30,083.00 . 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: \$1,350,000.00 . 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: \$800,000.00

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: \$30,083.00

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: \$1,350,000.00

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>
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	18,600,000
0840 Assigned Fund Balance	15,844,447
0850 Unassigned Fund Balance	96,755,926
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$131,200,373</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	315,080,141
7000 Revenue from State Sources	260,222,667
8000 Revenue from Federal Sources	2,944,598
9000 Other Financing Sources	679,164
Total Estimated Revenues And Other Financing Sources	<u>\$578,926,570</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$710,126,943</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	164,111,621
6113 Public Utility Realty Taxes	324,186
6114 Payments in Lieu of Current Taxes - State / Local	498,923
6160 Non-Real Estate Taxes - 1st Class SDs	128,619,340
6400 Delinquencies on Taxes Levied / Assessed by the LEA	15,200,000
6500 Earnings on Investments	1,500,000
6910 Rentals	200,176
6920 Contributions and Donations from Private Sources	70,765
6940 Tuition from Patrons	1,967,648
6970 Services Provided Other Funds	2,045,855
6990 Refunds and Other Miscellaneous Revenue	541,627
REVENUE FROM LOCAL SOURCES	\$315,080,141
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	160,143,636
7160 Tuition for Orphans Subsidy	100,000
7220 Vocational Education	200,000
7271 Special Education funds for School-Aged Pupils	27,739,055
7310 Transportation (Pupil and Nonpublic/CS)	14,012,127
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,394,554
7330 Health Services (Medical, Dental, Nurse, Act 25)	458,405
7340 State Property Tax Reduction Allocation	15,579,476
7810 State Share of Social Security and Medicare Taxes	6,901,495
7820 State Share of Retirement Contributions	32,693,919
REVENUE FROM STATE SOURCES	\$260,222,667
REVENUE FROM FEDERAL SOURCES	
8731 ARRA - Build America Bonds	797,177
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,624,126
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	523,295
REVENUE FROM FEDERAL SOURCES	\$2,944,598
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	679,164
OTHER FINANCING SOURCES	\$679,164
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	578,926,570

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$164,111,621
Amount of Tax Relief for Homestead Exclusions	<u>\$15,579,476</u>
Total Approx. Tax Revenue:	\$179,691,097
Approx. Tax Levy for Tax Rate Calculation:	\$192,043,585

Allegheny

Total

2016 Data		
a. Assessed Value	\$17,852,181,606	\$17,852,181,606
b. Real Estate Mills	9.8400	
I. 2017 Data		
c. 2014 STEB Market Value	\$16,474,358,391	\$16,474,358,391
d. Assessed Value	\$19,516,624,492	\$19,516,624,492
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016 Calculations		
f. 2016 Tax Levy	\$175,665,467	\$175,665,467
(a * b)		
2017 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016 Tax Levy	\$175,665,467	\$175,665,467
(f Total * g)		
i. Base Mills Subject to Index	9.8400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$192,043,585	\$192,043,585
(Approx. Tax Levy * g)		
I. 2017 Real Estate Tax Rate	9.8400	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$192,043,585	\$192,043,585
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$176,464,109
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$164,111,621
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$164,111,621
Amount of Tax Relief for Homestead Exclusions	<u>\$15,579,476</u>
Total Approx. Tax Revenue:	\$179,691,097
Approx. Tax Levy for Tax Rate Calculation:	\$192,043,585

	Allegheny	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.0761	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$196,651,460	\$196,651,460
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$29,910	
Number of Homestead/Farmstead Properties	53838	53838
Median Assessed Value of Homestead Properties		\$82,600

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$164,111,621
Amount of Tax Relief for Homestead Exclusions	<u>\$15,579,476</u>
Total Approx. Tax Revenue:	\$179,691,097
Approx. Tax Levy for Tax Rate Calculation:	\$192,043,585

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$15,579,476	Lowering RE Tax Rate	\$0	\$15,579,476
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$15,579,476

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	19,516,624,492	9.8400	192,043,585			93.00000%	
Totals:	19,516,624,492		192,043,585	- 15,579,476 =	176,464,109 X	93.00000% =	164,111,621

	<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%	6,544,119,371
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%	1,409,725,100
6169 Current 1st Class SD Mercantile Taxes	0.000%	0.000%	0
Total Non-Real Estate Taxes – 1st Class SDs			7,953,844,471
Total Act 511, Current Taxes			128,619,340
Act 511 Tax Limit -->		16,474,358,391 X	12
		Market Value	Mills
			197,692,301
			(511 Limit)

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
		2016 (Rebalanced)	2017				2016 (Rebalanced)	2017		
6111	<u>Current Real Estate Taxes</u> Allegheny	9.8400	9.8400	0.00%	Yes	2.4%				
	<u>Non-Real Estate Taxes – 1st Class SDs</u>									
6161	Current 1st Class SD Earned Income Taxes	1.750%	1.750%	0.00%	Yes	2.4%				
6168	Current 1st Class SD Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	259,779,530
1200 Special Programs - Elementary / Secondary	86,563,522
1300 Vocational Education	6,384,065
1400 Other Instructional Programs - Elementary / Secondary	1,171,827
1800 Pre-Kindergarten	1,350,000
Total Instruction	\$355,248,944
2000 Support Services	
2100 Support Services - Students	10,858,367
2200 Support Services - Instructional Staff	14,621,050
2300 Support Services - Administration	37,138,800
2400 Support Services - Pupil Health	6,269,015
2500 Support Services - Business	6,440,103
2600 Operation and Maintenance of Plant Services	58,518,771
2700 Student Transportation Services	34,071,349
2800 Support Services - Central	9,638,424
Total Support Services	\$177,555,879
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,836,969
3300 Community Services	30,083
Total Operation of Non-Instructional Services	\$4,867,052
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,306,954
Total Facilities Acquisition, Construction and Improvement Services	\$1,306,954
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	50,203,184
5200 Interfund Transfers - Out	615,004
5900 Budgetary Reserve	4,974,000
Total Other Expenditures and Financing Uses	\$55,792,188
Total Estimated Expenditures and Other Financing Uses	\$594,771,017

2017 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	105,593,632
200 Personnel Services - Employee Benefits	67,249,198
300 Purchased Professional and Technical Services	198,097
400 Purchased Property Services	23,550
500 Other Purchased Services	73,758,095
600 Supplies	12,415,484
700 Property	513,074
800 Other Objects	28,400
Total Regular Programs - Elementary / Secondary	\$259,779,530
1200 <u>Special Programs - Elementary / Secondary</u>	
200 Personnel Services - Employee Benefits	800,000
300 Purchased Professional and Technical Services	79,963,522
500 Other Purchased Services	5,800,000
Total Special Programs - Elementary / Secondary	\$86,563,522
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	3,866,873
200 Personnel Services - Employee Benefits	2,136,344
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	3,618
500 Other Purchased Services	23,440
600 Supplies	251,633
700 Property	92,157
Total Vocational Education	\$6,384,065
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	583,321
200 Personnel Services - Employee Benefits	550,540
500 Other Purchased Services	31,906
600 Supplies	6,060
Total Other Instructional Programs - Elementary / Secondary	\$1,171,827
1800 <u>Pre-Kindergarten</u>	
200 Personnel Services - Employee Benefits	1,350,000
Total Pre-Kindergarten	\$1,350,000
Total Instruction	\$355,248,944
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	6,737,573
200 Personnel Services - Employee Benefits	3,918,647
300 Purchased Professional and Technical Services	93,835
400 Purchased Property Services	1,000
500 Other Purchased Services	66,939
600 Supplies	40,373

2017 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$10,858,367
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	4,509,135
200 Personnel Services - Employee Benefits	3,232,718
300 Purchased Professional and Technical Services	1,381,346
400 Purchased Property Services	6,000
500 Other Purchased Services	82,288
600 Supplies	2,210,661
700 Property	3,196,636
800 Other Objects	2,266
Total Support Services - Instructional Staff	\$14,621,050
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	17,849,700
200 Personnel Services - Employee Benefits	13,667,007
300 Purchased Professional and Technical Services	4,814,717
400 Purchased Property Services	23,830
500 Other Purchased Services	358,796
600 Supplies	304,592
700 Property	44,613
800 Other Objects	75,545
Total Support Services - Administration	\$37,138,800
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	3,644,654
200 Personnel Services - Employee Benefits	1,990,297
300 Purchased Professional and Technical Services	581,500
400 Purchased Property Services	19,948
500 Other Purchased Services	5,716
600 Supplies	25,400
700 Property	1,500
Total Support Services - Pupil Health	\$6,269,015
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	2,336,049
200 Personnel Services - Employee Benefits	1,287,481
300 Purchased Professional and Technical Services	286,200
400 Purchased Property Services	443,622
500 Other Purchased Services	584,160
600 Supplies	222,160
700 Property	1,241,028
800 Other Objects	39,403
Total Support Services - Business	\$6,440,103
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	28,617,009
200 Personnel Services - Employee Benefits	15,589,115
300 Purchased Professional and Technical Services	218,967
400 Purchased Property Services	2,828,630

2017 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	896,629
600 Supplies	9,876,769
700 Property	485,138
800 Other Objects	6,514
Total Operation and Maintenance of Plant Services	\$58,518,771
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	497,287
200 Personnel Services - Employee Benefits	275,880
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	500
500 Other Purchased Services	33,262,782
600 Supplies	3,600
700 Property	300
Total Student Transportation Services	\$34,071,349
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	5,005,454
200 Personnel Services - Employee Benefits	3,133,296
300 Purchased Professional and Technical Services	460,381
400 Purchased Property Services	377,745
500 Other Purchased Services	265,463
600 Supplies	382,960
700 Property	7,900
800 Other Objects	5,225
Total Support Services - Central	\$9,638,424
Total Support Services	\$177,555,879
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,181,518
200 Personnel Services - Employee Benefits	905,981
300 Purchased Professional and Technical Services	169,000
400 Purchased Property Services	17,760
500 Other Purchased Services	1,069,446
600 Supplies	377,349
700 Property	110,915
800 Other Objects	5,000
Total Student Activities	\$4,836,969
3300 <u>Community Services</u>	
200 Personnel Services - Employee Benefits	30,083
Total Community Services	\$30,083
Total Operation of Non-Instructional Services	\$4,867,052
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	12,300
400 Purchased Property Services	1,286,054

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	8,600
Total Facilities Acquisition, Construction and Improvement Services	\$1,306,954
Total Facilities Acquisition, Construction and Improvement Services	\$1,306,954
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	19,153,836
900 Other Uses of Funds	31,049,348
Total Debt Service / Other Expenditures and Financing Uses	\$50,203,184
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	615,004
Total Interfund Transfers - Out	\$615,004
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,974,000
Total Budgetary Reserve	\$4,974,000
Total Other Expenditures and Financing Uses	\$55,792,188
TOTAL EXPENDITURES	\$594,771,017

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/Fina Projection

General Fund	128,910,337	106,723,954
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	3,349,559	6,276,305
Other Capital Projects Fund	16,893,882	13,486,895
Debt Service Fund	3,071,258	5,431,182
Food Service / Cafeteria Operations Fund	3,725	274,578
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	35,292,565	38,439,194
Private Purpose Trust Fund	222,983	279,534
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	794,910	837,458
Permanent Fund		
Total Cash and Short-Term Investments	\$188,539,219	\$171,749,100

Long-Term Investments

06/30/2017 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	729,000	729,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/Fina Projection

Permanent Fund

Total Long-Term Investments	\$729,000	\$729,000
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TOTAL CASH AND INVESTMENTS	\$189,268,219	\$172,478,100
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/Fina Projection

General Fund

0510 Bonds Payable	296,528,295	302,016,072
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	4,319,671	2,392,721
0540 Accumulated Compensated Absences	16,100,000	16,000,000
0550 Authority Lease Obligations	16,228,235	13,346,310
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	878,410,626	132,539,173

Total General Fund **\$1,211,586,827** **\$466,294,276**

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2017 Estimate

06/30/Fina Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2017 Estimate

06/30/Fina Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

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Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2017 Estimate

06/30/Fina 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

\$1,211,586,827

\$466,294,276

Short-Term Payables

06/30/2017 Estimate

06/30/Fina Projection

General Fund	10,535,824	12,040,941
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	6,939,056	7,930,350
Permanent Fund		
Total Short-Term Payables	\$17,474,880	\$19,971,291
TOTAL INDEBTEDNESS	\$1,229,061,707	\$486,265,567

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	18,600,000
0840 Assigned Fund Balance	17,493,489
0850 Unassigned Fund Balance	79,262,437
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$115,355,926
5900 Budgetary Reserve	4,974,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$120,329,926