

LEA Name: Pittsburgh SD

Class: 1A

AUN Number: 102027451

County: Allegheny

**PDE-2028 - FINAL GENERAL FUND BUDGET
Calendar Year 01/01/2016 - 12/31/2016**

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/16/2015



President of the Board - Original Signature Required 1/20/16
Date

 As Assistant Secretary

Secretary of the Board - Original Signature Required 1/7/16
Date



Chief School Administrator - Original Signature Required 1/8/16
Date

Ronald Joseph _____ (412) 529-3777
Contact Person Telephone Extension

rjoseph1@pghboe.net _____
E-mail Address

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Pittsburgh SD	COUNTY NAME 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 (compared to 2015)? Yes
No

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

Total Budgeted Expenditures	\$570,449,097.00
Ending Unassigned Fund Balance	\$85,090,967.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	15.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 1-8-2016
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DUE DATE: AUGUST 15, 2015

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	18,600,000
2 Estimated Beginning Fund Balance - Assigned	23,565,518
3 Estimated Beginning Fund Balance - Unassigned	85,090,967
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	127,256,485
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	294,527,314
7000 Revenue from State Sources	249,014,084
8000 Revenue from Federal Sources	2,512,148
9000 Other Financing Sources	830,033
Total Estimated Revenues And Other Financing Sources	546,883,579
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 674,140,064

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	149,948,304
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	342,229
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	197,504
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	0
6160	Non-Real Estate Taxes - First Class Districts Only	123,040,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	15,200,000
6500	Earnings on Investments	600,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	290,000
6920	Contributions/Donations/Grants From Private Sources	105,187
6940	Tuition from Patrons	1,971,121
6960	Services Provided Other Local Governmental Units / LEAs	102,205
6970	Services Provided Other Funds	2,430,764
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	300,000
	REVENUE FROM LOCAL SOURCES	294,527,314

2016 Final General Fund Budget (PDE-2028)

AUN: 102027451 Pittsburgh SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	153,778,156
7160	Tuition for Orphans and Children Placed in Private Homes	100,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	200,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	27,769,151
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	13,675,554
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,150,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	482,531
7340	State Property Tax Reduction Allocation	15,578,337
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	0
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	6,758,070
7820	State Share of Retirement Contributions	28,522,285
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	249,014,084

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	0
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	0
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V -- Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	654,248
8732	ARRA-Qualified School Construction Bonds (QSCB)	1,249,779
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	608,121
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		2,512,148

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	120,033
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	710,000
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	830,033
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		546,883,579

Act 1 Index (current): 2.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$149,948,304

Amount of Tax Relief for Homestead Exclusions + \$15,578,337

Total Approx. Tax Revenue: \$165,526,641

Approx. Tax Levy for Tax Rate Calculation: \$176,813,072

	Allegheny	Total
2015 Calendar Year - Final		
2015 Data		
a. Assessed Value	\$17,852,181,606	\$17,852,181,606
b. Real Estate Mills	9.8400	
I. 2016 Data		
c. 2013 STEB Market Value	\$14,275,030,565	\$14,275,030,565
d. Assessed Value	\$17,968,808,130	\$17,968,808,130
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015 Calculations		
f. 2015 Tax Levy (a * b)	\$175,665,467	\$175,665,467
2016 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015 Tax Levy (f Total * g)	\$175,665,467	\$175,665,467
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	9.8400	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$176,813,072	\$176,813,072
l. 2016 Real Estate Tax Rate (k / d * 1000)	9.8400	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$176,813,072	\$176,813,072
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$161,234,735
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$149,948,304

Act 1 Index (current): 2.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$149,948,304

Amount of Tax Relief for Homestead Exclusions + \$15,578,337

Total Approx. Tax Revenue: \$165,526,641

Approx. Tax Levy for Tax Rate Calculation: \$176,813,072

Allegheny

Total

2015 Calendar Year - Final

Index Maximums	Rate	Total
p. Maximum Mills Based On Index (i * (1 + Index))	10.0564	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$180,701,522	\$180,701,522
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

Assessed Value Exclusion per Homestead \$29,843

Number of Homestead/Farmstead Properties 53,953

53,953

V. Median Assessed Value of Homestead Properties

\$82,100

Act 1 Index (current): 2.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$149,948,304

Amount of Tax Relief for Homestead Exclusions + \$15,578,337

Total Approx. Tax Revenue: \$165,526,641

Approx. Tax Levy for Tax Rate Calculation: \$176,813,072

Allegheny

Total

2015 Calendar Year - Final

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$15,578,337	Lowering RE Tax Rate	\$0	\$15,578,337
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$15,578,337

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	17,968,808,130	9.8400	176,813,072			93.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	<u>17,968,808,130</u>		<u>176,813,072</u>	- 15,578,337	= 161,234,735	93.00000%	= 149,948,304
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

<u>6140 Current Act 511 Taxes - Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			<u>0</u>	<u>0</u>

<u>6150 Current Act 511 Taxes - Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.00%	0.00%	0	0
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.00%	0.00%	0	0
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>0</u>	<u>0</u>

Total Act 511, Current Taxes				<u>0</u>
Act 511 Tax Limit -->	14,275,030,565	X	12	171,300,367
	Market Value		Mills	(511 Limit)

ITEM	AMOUNTS
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	240,190,905
1200 Special Programs - Elementary/Secondary	82,883,093
1300 Vocational Education	6,324,133
1400 Other Instructional Programs - Elementary/Secondary	1,133,164
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	1,300,000
Total 1000 Instruction	331,831,295
2000 Support Services	
2100 Support Services - Pupil Personnel	10,428,411
2200 Support Services - Instructional Staff	13,949,838
2300 Support Services - Administration	35,231,544
2400 Support Services - Pupil Health	5,874,137
2500 Support Services - Business	6,314,443
2600 Operation & Maintenance of Plant Services	56,802,413
2700 Student Transportation Services	37,775,183
2800 Support Services - Central	8,428,873
2900 Other Support Services	0
Total 2000 Support Services	174,804,842
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	4,828,167
3300 Community Services	40,000
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	4,868,167
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,337,034
Total 4000 Facilities Acquisition, Construction and Improvement	1,337,034
Total Estimated Expenditures	512,841,338
5000 Other Expenditures and Financing Uses	
5100 Debt Service	53,390,440
5200 Interfund Transfers - Out	793,160
5300 Transfers Involving Component Units	0
5500 Special and Extraordinary Items	0
5900 Budgetary Reserve	3,424,159
Total Other Financing Uses	57,607,759
Total Estimated Expenditures and Other Financing Uses	570,449,097
Appropriation of Prior Year Fund Balance	0
Total Appropriations	570,449,097
Ending Committed, Assigned and Unassigned Fund Balance	103,690,967

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	105,872,377
200	Personnel Services-Employee Benefits	64,798,244
300	Purchased Professional & Technical Services	146,556
400	Purchased Property Services	25,550
500	Other Purchased Services	65,688,617
600	Supplies	3,435,691
700	Property	193,570
800	Other Objects	30,300
	Total Regular Programs - Elementary/Secondary	240,190,905
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	775,000
300	Purchased Professional & Technical Services	76,348,093
400	Purchased Property Services	0
500	Other Purchased Services	5,760,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	82,883,093
1300	Vocational Education	
100	Personnel Services-Salaries	3,915,022
200	Personnel Services-Employee Benefits	2,083,628
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	3,618
500	Other Purchased Services	6,940
600	Supplies	229,768
700	Property	81,657
800	Other Objects	3,500
	Total Vocational Education	6,324,133
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	558,784
200	Personnel Services-Employee Benefits	541,414
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	26,906
600	Supplies	6,060
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,133,164

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	1,300,000
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	1,300,000
Total Instruction		331,831,295

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	6,568,388
200	Personnel Services-Employee Benefits	3,677,061
300	Purchased Professional & Technical Services	89,985
400	Purchased Property Services	5,515
500	Other Purchased Services	66,724
600	Supplies	20,738
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	10,428,411
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	4,183,054
200	Personnel Services-Employee Benefits	2,944,128
300	Purchased Professional & Technical Services	1,419,396
400	Purchased Property Services	3,000
500	Other Purchased Services	62,288
600	Supplies	2,201,505
700	Property	3,134,266
800	Other Objects	2,201
	Total Support Services - Instructional Staff	13,949,838
2300	Support Services - Administration	
100	Personnel Services-Salaries	16,655,914
200	Personnel Services-Employee Benefits	13,156,125
300	Purchased Professional & Technical Services	4,666,524
400	Purchased Property Services	17,330
500	Other Purchased Services	352,435
600	Supplies	282,876
700	Property	22,290
800	Other Objects	78,050
	Total Support Services - Administration	35,231,544
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	3,446,180
200	Personnel Services-Employee Benefits	1,803,893
300	Purchased Professional & Technical Services	581,500
400	Purchased Property Services	9,948
500	Other Purchased Services	5,210
600	Supplies	24,906
700	Property	2,500
800	Other Objects	0
	Total Support Services - Pupil Health	5,874,137

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	2,270,813
200	Personnel Services-Employee Benefits	1,200,357
300	Purchased Professional & Technical Services	316,200
400	Purchased Property Services	845,710
500	Other Purchased Services	584,800
600	Supplies	219,410
700	Property	837,900
800	Other Objects	39,253
	Total Support Services - Business	6,314,443
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	28,015,047
200	Personnel Services-Employee Benefits	14,628,756
300	Purchased Professional & Technical Services	133,967
400	Purchased Property Services	7,077,611
500	Other Purchased Services	924,754
600	Supplies	5,524,276
700	Property	491,638
800	Other Objects	6,364
	Total Operation & Maintenance of Plant Services	56,802,413
2700	Student Transportation Services	
100	Personnel Services-Salaries	480,120
200	Personnel Services-Employee Benefits	260,621
300	Purchased Professional & Technical Services	31,000
400	Purchased Property Services	500
500	Other Purchased Services	36,998,042
600	Supplies	3,600
700	Property	1,300
800	Other Objects	0
	Total Student Transportation Services	37,775,183
2800	Support Services - Central	
100	Personnel Services-Salaries	4,166,229
200	Personnel Services-Employee Benefits	2,567,215
300	Purchased Professional & Technical Services	610,636
400	Purchased Property Services	387,745
500	Other Purchased Services	263,423
600	Supplies	420,700
700	Property	7,900
800	Other Objects	5,025
	Total Support Services - Central	8,428,873

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	Total Support Services	174,804,842
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	2,274,625
200	Personnel Services-Employee Benefits	946,697
300	Purchased Professional & Technical Services	168,000
400	Purchased Property Services	15,260
500	Other Purchased Services	1,066,810
600	Supplies	240,860
700	Property	110,915
800	Other Objects	5,000
	Total Student Activities	4,828,167

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	40,000
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	40,000
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	4,868,167
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	25,000
400	Purchased Property Services	1,301,934
500	Other Purchased Services	8,600
600	Supplies	1,500
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	1,337,034
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	20,676,020
900	Other Uses of Funds	32,714,420
	Total Debt Service	53,390,440
5200	Interfund Transfers - Out	
900	Other Uses of Funds	793,160
	Total Interfund Transfers - Out	793,160

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	3,424,159
	Total Budgetary Reserve	3,424,159
	Total Other Expenditures and Financing Uses	57,607,759
TOTAL EXPENDITURES		570,449,097

	<u>12/31/2015 Estimate</u>	<u>12/31/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	117,155,271	128,910,337
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	3,322,571	3,349,559
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	22,088,199	16,893,882
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	32,990,060	35,292,565
Fiduciary Trust Fund (Investment, Pension)	121,616	222,983
Agency Fund	824,630	794,910
Total Cash and Short-Term Investments	176,502,347	185,464,236
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	176,502,347	185,464,236

	<u>12/31/2015 Estimate</u>	<u>12/31/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	8,287,367	8,389,218
Bonds Payable	327,525,950	318,796,330
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	8,689,049	6,252,073
Authority Lease Obligations	16,100,000	16,000,000
TOTAL LONG-TERM INDEBTEDNESS	360,602,366	349,437,621
<u>SHORT-TERM PAYABLES</u>		
General Fund	11,742,673	13,420,198
Other Funds	8,089,293	9,244,906
TOTAL SHORT-TERM PAYABLES	19,831,966	22,665,104
TOTAL INDEBTEDNESS	<u>380,434,332</u>	<u>372,102,725</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Set aside for prior year encumbrance - \$2,500,000. Set aside by Board for future PSERS - \$16,100,000</i>	18,600,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: .</i>	85,090,967
Total Ending Fund Balance - Committed, Assigned, and Unassigned		103,690,967
5900	Budgetary Reserve <i>Explanation: .</i>	3,424,159
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		107,115,126
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0