

# 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

6-28-2016

Date



Secretary of the Board - Original Signature Required

6-28-2016

Date



Chief School Administrator - Original Signature Required

6-28-2016

Date

Hamsini Rajgopal

Contact Person

(412)233-2854

Extn :

Telephone

Extension

rajgopalh@ccsdbears.org

Email Address

**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> Clariton City SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103021903
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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> 5/31/2016
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,296,704
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	805,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	425,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	100,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>3,886,704</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,228,862
7271 Special Education funds for School-Aged Pupils	1,034,000
7310 Transportation (Pupil and Nonpublic/CS)	220,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,000
7340 State Property Tax Reduction Allocation	466,868
7810 State Share of Social Security and Medicare Taxes	220,000
7820 State Share of Retirement Contributions	900,000
<b>REVENUE FROM STATE SOURCES</b>	<b>10,083,730</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	720,347
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	102,126
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	69,832
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>937,305</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>14,907,739</b>

AUN: 103021903 Clairton City SD

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

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Act 1 Index (current): 3.8%

Calculation Method:

	Rate		
	Allegheny Buildings	Allegheny Land	Total
<b>Approx. Tax Revenue from RE Taxes:</b>	\$226,076	\$2,070,628	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$466,868</u>		
<b>Total Approx. Tax Revenue:</b>	\$692,944		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$794,514	\$2,916,377	
<b>2015-16 Data</b>			
a. Assessed Value	\$110,168,008	\$37,734,174	\$147,902,182
b. Real Estate Mills	7.0000	75.0000	
<b>I. 2016-17 Data</b>			
c. 2014 STEB Market Value	\$126,767,006	\$126,767,006	\$253,534,012
d. Assessed Value	\$109,346,823	\$37,461,484	\$146,808,307
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2015-16 Calculations</b>			
f. 2015-16 Tax Levy	\$771,176	\$2,830,063	\$3,601,239
(a * b)			
<b>2016-17 Calculations</b>			
g. Percent of Total Market Value	100.00000%	100.00000%	
<b>II. h. Rebalanced 2015-16 Tax Levy</b>	\$771,176	\$2,830,063	\$3,601,239
(f * g)			
i. Base Mills Subject to Index	7.0000	75.0000	
(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	69.00000%	71.00000%	
k. Tax Levy Needed	\$794,514	\$2,916,377	\$3,710,891
(Approx. Tax Levy * g)			
<b>I. 2016-17 Real Estate Tax Rate</b>	7.2660	77.8500	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	\$794,514	\$2,916,377	\$3,710,891
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$327,646	\$2,916,377	\$3,244,023
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$226,076	\$2,070,628	\$2,296,704
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$226,076	\$2,070,628
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f. 2015-16 Tax Levy (a * b)	\$771,176	\$2,830,063	\$3,601,239
<b>2016-17 Calculations</b>			
g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2015-16 Tax Levy (f * g)	\$771,176	\$2,830,063	\$3,601,239
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	7.0000	75.0000	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	69.00000%	71.00000%	
k. Tax Levy Needed (Approx. Tax Levy * g)	\$794,514	\$2,916,377	\$3,710,891
<b>l. 2016-17 Real Estate Tax Rate</b> (k / d * 1000)	7.2660	77.8500	
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$794,514	\$2,916,377	\$3,710,891
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$327,646	\$2,916,377	\$3,244,023
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$226,076	\$2,070,628	\$2,296,704

AUN: 103021903 Clairton City SD

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

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Act 1 Index (current): 3.8%

Calculation Method:

	Rate		
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Approx. Tax Levy for Tax Rate Calculation:	\$794,514	\$2,916,377	
	Allegheny Buildings	Allegheny Land	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index ( $l * (1 + \text{Index})$ )	7.2660	77.8500	
q. Mills In Excess of Index (if $l > p$ ), $(l - p)$ )	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$794,514	\$2,916,377	\$3,710,891
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if $m > r$ ), $(m - r)$ )	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ( $l * \text{Est. Pct. Collection}$ )	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$14,800	\$4,000	
Number of Homestead/Farmstead Properties	1478		1478
Median Assessed Value of Homestead Properties			\$37,700

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

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	Rate			
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Amount of Tax Relief for Homestead Exclusions	<u>\$466,868</u>			
Total Approx. Tax Revenue:	\$692,944			
Approx. Tax Levy for Tax Rate Calculation:	\$794,514	\$2,916,377		
	Allegheny Buildings	Allegheny Land		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$466,868	Lowering RE Tax Rate	\$0	\$466,868
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$466,868</b>

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

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Amount of Tax Relief for Homestead Exclusions	<u>\$466,868</u>			
Total Approx. Tax Revenue:	\$692,944			
Approx. Tax Levy for Tax Rate Calculation:	\$794,514	\$2,916,377		
	Allegheny Buildings	Allegheny Land		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$466,868	Lowering RE Tax Rate	\$0	\$466,868
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$466,868</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	109,346,823	7.2660	794,514			69.00000%			
Allegheny	37,461,484	77.8500	2,916,377			71.00000%			
<b>Totals:</b>	<b>146,808,307</b>		<b>3,710,891</b>	<b>-</b>	<b>466,868</b>	<b>=</b>	<b>3,244,023 X</b>	<b>N/A =</b>	<b>2,296,704</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	10,000
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>10,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	20,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0060	0.000	300,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	10,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>830,000</b>
<b>Total Act 511, Current Taxes</b>			<b>815,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>253,534,012 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>3,042,408</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>									
	Buildings	7.0000	7.2660	3.80%	Yes	3.8%				
	Land	75.0000	77.8500	3.80%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679					3.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6144	Current Act 511 Trailer Taxes					3.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6152	Current Act 511 Occupation Taxes					3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6154	Current Act 511 Amusement Taxes					3.8%				
6155	Current Act 511 Business Privilege Taxes	0.006	0.006	0.00%	Yes	3.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.8%				
6157	Current Act 511 Mercantile Taxes	0.5	0.500	0.00%	Yes	3.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.8%				

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>									
	Buildings	7.0000	7.2660	3.80%	Yes	3.8%				
	Land	75.0000	77.8500	3.80%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679					3.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6144	Current Act 511 Trailer Taxes					3.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6152	Current Act 511 Occupation Taxes					3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6154	Current Act 511 Amusement Taxes					3.8%				
6155	Current Act 511 Business Privilege Taxes	0.006	0.006	0.00%	Yes	3.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.8%				
6157	Current Act 511 Mercantile Taxes	0.5	0.500	0.00%	Yes	3.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,654,051
1200 Special Programs - Elementary / Secondary	2,764,207
1300 Vocational Education	163,000
1400 Other Instructional Programs - Elementary / Secondary	90,000
1500 Nonpublic School Programs	23,000
<b>Total Instruction</b>	<b>10,694,258</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	374,332
2200 Support Services - Instructional Staff	623,324
2300 Support Services - Administration	1,297,937
2400 Support Services - Pupil Health	81,805
2500 Support Services - Business	149,757
2600 Operation and Maintenance of Plant Services	1,031,000
2700 Student Transportation Services	456,495
2800 Support Services - Central	100,630
2900 Other Support Services	4,000
<b>Total Support Services</b>	<b>4,119,280</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	287,235
3300 Community Services	31,000
<b>Total Operation of Non-Instructional Services</b>	<b>318,235</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	141,000
5200 Interfund Transfers - Out	60,000
<b>Total Other Expenditures and Financing Uses</b>	<b>201,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>15,332,773</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,493,398
200 Personnel Services - Employee Benefits	2,440,063
300 Purchased Professional and Technical Services	10,140
400 Purchased Property Services	83,000
500 Other Purchased Services	1,385,000
600 Supplies	234,500
800 Other Objects	7,950
<b>Total Regular Programs - Elementary / Secondary</b>	<b>7,654,051</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,070,992
200 Personnel Services - Employee Benefits	595,715
300 Purchased Professional and Technical Services	555,000
500 Other Purchased Services	526,500
600 Supplies	15,500
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>2,764,207</b>
<b>1300 Vocational Education</b>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	160,000
<b>Total Vocational Education</b>	<b>163,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	35,000
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	25,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>90,000</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	23,000
<b>Total Nonpublic School Programs</b>	<b>23,000</b>
<b>Total Instruction</b>	<b>10,694,258</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	211,144
200 Personnel Services - Employee Benefits	137,698
300 Purchased Professional and Technical Services	22,490
400 Purchased Property Services	200
500 Other Purchased Services	300
600 Supplies	2,500
<b>Total Support Services - Students</b>	<b>374,332</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	234,310

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,493,398
200 Personnel Services - Employee Benefits	2,440,063
300 Purchased Professional and Technical Services	10,140
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<b>1200 Special Programs - Elementary / Secondary</b>	
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200 Personnel Services - Employee Benefits	595,715
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600 Supplies	15,500
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>2,764,207</b>
<b>1300 Vocational Education</b>	
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<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	23,000
<b>Total Nonpublic School Programs</b>	<b>23,000</b>
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<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	211,144
200 Personnel Services - Employee Benefits	137,698
300 Purchased Professional and Technical Services	22,490
400 Purchased Property Services	200
500 Other Purchased Services	300
600 Supplies	2,500
<b>Total Support Services - Students</b>	<b>374,332</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	234,310

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	170,356
300 Purchased Professional and Technical Services	94,253
400 Purchased Property Services	10,405
500 Other Purchased Services	2,211
600 Supplies	78,744
700 Property	33,045
<b>Total Support Services - Instructional Staff</b>	<b>623,324</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	694,702
200 Personnel Services - Employee Benefits	409,165
300 Purchased Professional and Technical Services	117,000
400 Purchased Property Services	5,700
500 Other Purchased Services	22,970
600 Supplies	7,100
700 Property	200
800 Other Objects	41,100
<b>Total Support Services - Administration</b>	<b>1,297,937</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	49,243
200 Personnel Services - Employee Benefits	26,912
300 Purchased Professional and Technical Services	1,650
400 Purchased Property Services	250
500 Other Purchased Services	250
600 Supplies	3,500
<b>Total Support Services - Pupil Health</b>	<b>81,805</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	75,193
200 Personnel Services - Employee Benefits	47,064
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	4,500
500 Other Purchased Services	11,000
600 Supplies	3,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>149,757</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	620,500
500 Other Purchased Services	76,500
600 Supplies	159,000
700 Property	20,000
800 Other Objects	5,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>1,031,000</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	10,010
200 Personnel Services - Employee Benefits	6,485

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	440,000
<b>Total Student Transportation Services</b>	<b>456,495</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	72,079
200 Personnel Services - Employee Benefits	28,551
<b>Total Support Services - Central</b>	<b>100,630</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	4,000
<b>Total Other Support Services</b>	<b>4,000</b>
<b>Total Support Services</b>	<b>4,119,280</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	158,075
200 Personnel Services - Employee Benefits	59,160
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	2,000
500 Other Purchased Services	25,000
600 Supplies	8,000
700 Property	3,000
800 Other Objects	4,000
<b>Total Student Activities</b>	<b>287,235</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	11,000
800 Other Objects	20,000
<b>Total Community Services</b>	<b>31,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>318,235</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	45,000
900 Other Uses of Funds	96,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>141,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	60,000
<b>Total Interfund Transfers - Out</b>	<b>60,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>201,000</b>
<b>TOTAL EXPENDITURES</b>	<b>15,332,773</b>



<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	440,000
<b>Total Student Transportation Services</b>	<b>456,495</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	72,079
200 Personnel Services - Employee Benefits	28,551
<b>Total Support Services - Central</b>	<b>100,630</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	4,000
<b>Total Other Support Services</b>	<b>4,000</b>
<b>Total Support Services</b>	<b>4,119,280</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	158,075
200 Personnel Services - Employee Benefits	59,160
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	2,000
500 Other Purchased Services	25,000
600 Supplies	8,000
700 Property	3,000
800 Other Objects	4,000
<b>Total Student Activities</b>	<b>287,235</b>
<b>3300 Community Services</b>	
600 Supplies	11,000
800 Other Objects	20,000
<b>Total Community Services</b>	<b>31,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>318,235</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	45,000
900 Other Uses of Funds	96,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>141,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	60,000
<b>Total Interfund Transfers - Out</b>	<b>60,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>201,000</b>
<b>TOTAL EXPENDITURES</b>	<b>15,332,773</b>

**Cash and Short-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	750,000	500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	5,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>760,000</b>	<b>505,000</b>

**Long-Term Investments**

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

**760,000**

**505,000**

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**760,000**

**505,000**

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	760,000	660,000
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 General Fund</b>	<b>\$760,000</b>	<b>\$660,000</b>

**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>		

**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>		

**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>		

**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

- 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 - \$ 890, \$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**

**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>\$760,000</b>	<b>\$660,000</b>

**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**

**\$760,000**

**\$680,000**

**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**

**\$760,000**

**\$680,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	827,137
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$827,137</b>
5900 Budgetary Reserve	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$827,137</b>