

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Reading SD	COUNTY : Berks	AUN : 114067002
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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	\$238577492
Ending Unassigned Fund Balance	\$15450790
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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 7-12-16
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DUE DATE: AUGUST 15, 2016

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Reading SD	County : Berks	AUN Number : 114067002
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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 07/12/16
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

# FINAL GENERAL FUND BUDGET

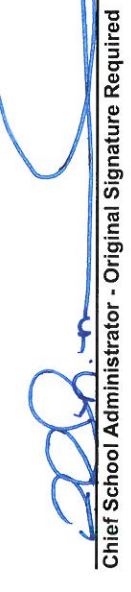
Fiscal Year 2016-2017

## General Fund Budget Approval

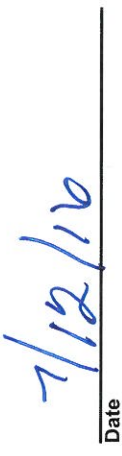
Date of Adoption of the General Fund Budget: 06/28/2016

  
\_\_\_\_\_  
President of the Board - Original Signature Required

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

Wayne Gehris  
\_\_\_\_\_  
Contact Person

(484)258-7061  
\_\_\_\_\_  
Telephone

Extn :  
\_\_\_\_\_  
Extension

gehriw@readingsd.org  
\_\_\_\_\_  
Email Address

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	25,000,000
0850 Unassigned Fund Balance	17,985,138
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>42,985,138</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	41,074,031
7000 Revenue from State Sources	175,625,377
8000 Revenue from Federal Sources	18,793,736
9000 Other Financing Sources	1,550,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>237,043,144</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>280,028,282</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	19,070,411
6113 Public Utility Realty Taxes	40,072
6114 Payments in Lieu of Current Taxes - State / Local	123,000
6120 Current Per Capita Taxes, Section 679	145,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	8,700,000
6140 Current Act 511 Taxes - Flat Rate Assessments	1,295,000
6150 Current Act 511 Taxes - Proportional Assessments	4,730,599
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,597,672
6500 Earnings on Investments	283,925
6700 Revenues from LEA Activities	153,276
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,058,000
6910 Rentals	137,339
6920 Contributions and Donations from Private Sources	17,652
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	697,085

**REVENUE FROM LOCAL SOURCES 41,074,031**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	125,256,237
7160 Tuition for Orphans Subsidy	206,000
7271 Special Education funds for School-Aged Pupils	10,324,508
7280 Adult Literacy	147,791
7310 Transportation (Pupil and Nonpublic/CS)	1,613,836
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,192,967
7330 Health Services (Medical, Dental, Nurse, Act 25)	350,000
7340 State Property Tax Reduction Allocation	3,680,303
7360 Safe Schools	24,760
7505 Ready to Learn Block Grant	4,785,693
7810 State Share of Social Security and Medicare Taxes	4,912,059
7820 State Share of Retirement Contributions	21,131,223

**REVENUE FROM STATE SOURCES 175,625,377**

**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	43,154
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	126,256
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	15,247,394

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,197,783
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	969,149
8517 NCLB, Title IV - 21st Century Schools	400,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	650,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	160,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>18,793,736</b>
<b>OTHER FINANCING SOURCES</b>	
9360 Internal Service Fund Transfers	1,550,000
<b>OTHER FINANCING SOURCES</b>	<b>1,550,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>237,043,144</b>

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$19,070,411
Amount of Tax Relief for Homestead Exclusions	<u>\$3,680,303</u>
Total Approx. Tax Revenue:	\$22,750,714
Approx. Tax Levy for Tax Rate Calculation:	\$25,235,537

Berks

Total

<b>2015-16 Data</b>		
a. Assessed Value	\$1,413,699,300	\$1,413,699,300
b. Real Estate Mills	17.4100	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$1,560,394,605	\$1,560,394,605
d. Assessed Value	\$1,407,447,700	\$1,407,447,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$24,612,505	\$24,612,505
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$24,612,505	\$24,612,505
(f Total * g)		
i. Base Mills Subject to Index	17.4100	
(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	88.47230%	88.47230%
k. Tax Levy Needed	\$25,235,537	\$25,235,537
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>17.9300</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,235,537	\$25,235,537
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,555,234
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,070,411
(n * Est. Pct. Collection)		

AUN: 114067002 Reading SD

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

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Act 1 Index (current): 3.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,070,411</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,680,303</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$22,750,714</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$25,235,537</b>

	<b>Berks</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.0889	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,459,181	\$25,459,181
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$20,300	
Number of Homestead/Farmstead Properties	9314	9314
Median Assessed Value of Homestead Properties		\$40,600



AUN: 114067002 Reading SD

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

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Act 1 Index (current): 3.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$19,070,411</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,680,303</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$22,750,714</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$25,235,537</b>

	<b>Berks</b>		<b>Total</b>
<hr/>			
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,680,303	Lowering RE Tax Rate	\$3,680,303
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$3,680,303</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>
Berks	1,407,447,700	17.9300	25,235,537			88.47230%	
<b>Totals:</b>	<b>1,407,447,700</b>		<b>25,235,537</b>	<b>3,680,303</b>	<b>21,555,234</b>	<b>88.47230%</b>	<b>19,070,411</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		145,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6131 Current Act 1 Earned Income Taxes	1.000%	0.000%	8,700,000
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>			<b>8,700,000</b>

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>				
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	145,000	145,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$1.50	\$0.00	1,150,000	1,150,000
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>1,295,000</b>	<b>1,295,000</b>

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,300,000	4,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	430,599	430,599
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>4,730,599</b>	<b>4,730,599</b>
<b>Total Act 511, Current Taxes</b>				<b>6,025,599</b>

<b>Act 511 Tax Limit --&gt;</b>	<b>1,560,394,605</b>	<b>X</b>	<b>12</b>	<b>18,724,735</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Berks	17.4100	17.9300	2.99%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6144	Current Act 511 Trailer Taxes					3.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$1.50	\$1.50	0.00%	Yes	3.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6152	Current Act 511 Occupation Taxes					3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6154	Current Act 511 Amusement Taxes					3.9%				
6155	Current Act 511 Business Privilege Taxes					3.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.9%				
6157	Current Act 511 Mercantile Taxes					3.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.9%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	96,311,764
1200 Special Programs - Elementary / Secondary	39,737,747
1300 Vocational Education	5,206,250
1400 Other Instructional Programs - Elementary / Secondary	2,933,297
1500 Nonpublic School Programs	430,766
1600 Adult Education Programs	237,763
1800 Pre-Kindergarten	2,275,596
<b>Total Instruction</b>	<b>147,133,183</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	7,806,302
2200 Support Services - Instructional Staff	5,476,391
2300 Support Services - Administration	19,393,490
2400 Support Services - Pupil Health	3,132,246
2500 Support Services - Business	1,693,234
2600 Operation and Maintenance of Plant Services	21,968,244
2700 Student Transportation Services	5,654,436
2800 Support Services - Central	5,762,624
2900 Other Support Services	196,033
<b>Total Support Services</b>	<b>71,083,000</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,204,151
3300 Community Services	1,137,664
<b>Total Operation of Non-Instructional Services</b>	<b>3,341,815</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	17,019,494
<b>Total Other Expenditures and Financing Uses</b>	<b>17,019,494</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>238,577,492</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	47,435,337
200 Personnel Services - Employee Benefits	32,628,557
300 Purchased Professional and Technical Services	3,246,670
400 Purchased Property Services	20,208
500 Other Purchased Services	6,502,692
600 Supplies	6,215,308
700 Property	262,322
800 Other Objects	670
<b>Total Regular Programs - Elementary / Secondary</b>	<b>96,311,764</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,088,814
200 Personnel Services - Employee Benefits	10,898,114
300 Purchased Professional and Technical Services	3,431,750
500 Other Purchased Services	11,193,500
600 Supplies	114,054
700 Property	11,515
<b>Total Special Programs - Elementary / Secondary</b>	<b>39,737,747</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	5,206,250
<b>Total Vocational Education</b>	<b>5,206,250</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	103,226
200 Personnel Services - Employee Benefits	57,127
300 Purchased Professional and Technical Services	2,548,762
500 Other Purchased Services	205,800
600 Supplies	18,382
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>2,933,297</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	430,766
<b>Total Nonpublic School Programs</b>	<b>430,766</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	124,395
200 Personnel Services - Employee Benefits	97,707
400 Purchased Property Services	7,105
500 Other Purchased Services	782
600 Supplies	7,774
<b>Total Adult Education Programs</b>	<b>237,763</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	1,211,095
200 Personnel Services - Employee Benefits	927,723
600 Supplies	136,778

<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>2,275,596</b>
<b>Total Instruction</b>	<b>147,133,183</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	4,630,040
200 Personnel Services - Employee Benefits	2,999,951
300 Purchased Professional and Technical Services	158,998
500 Other Purchased Services	7,500
600 Supplies	3,313
800 Other Objects	6,500
<b>Total Support Services - Students</b>	<b>7,806,302</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,318,376
200 Personnel Services - Employee Benefits	1,691,441
300 Purchased Professional and Technical Services	90,087
400 Purchased Property Services	25,777
500 Other Purchased Services	88,273
600 Supplies	1,254,937
700 Property	4,900
800 Other Objects	2,600
<b>Total Support Services - Instructional Staff</b>	<b>5,476,391</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	6,468,140
200 Personnel Services - Employee Benefits	11,505,609
300 Purchased Professional and Technical Services	555,226
400 Purchased Property Services	231,400
500 Other Purchased Services	262,485
600 Supplies	91,715
700 Property	6,915
800 Other Objects	272,000
<b>Total Support Services - Administration</b>	<b>19,393,490</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,456,117
200 Personnel Services - Employee Benefits	957,424
300 Purchased Professional and Technical Services	665,900
500 Other Purchased Services	3,505
600 Supplies	34,200
700 Property	15,000
800 Other Objects	100
<b>Total Support Services - Pupil Health</b>	<b>3,132,246</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	778,692
200 Personnel Services - Employee Benefits	514,542

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	150,850
400 Purchased Property Services	31,500
500 Other Purchased Services	19,100
600 Supplies	99,000
700 Property	2,000
800 Other Objects	97,550
<b>Total Support Services - Business</b>	<b>1,693,234</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	7,617,833
200 Personnel Services - Employee Benefits	6,275,583
300 Purchased Professional and Technical Services	638,698
400 Purchased Property Services	3,948,655
500 Other Purchased Services	301,626
600 Supplies	2,221,313
700 Property	384,516
800 Other Objects	580,020
<b>Total Operation and Maintenance of Plant Services</b>	<b>21,968,244</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	53,907
200 Personnel Services - Employee Benefits	37,566
500 Other Purchased Services	5,562,963
<b>Total Student Transportation Services</b>	<b>5,654,436</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,573,929
200 Personnel Services - Employee Benefits	971,048
300 Purchased Professional and Technical Services	697,800
400 Purchased Property Services	3,500
500 Other Purchased Services	1,052,082
600 Supplies	888,881
700 Property	573,884
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>5,762,624</b>
<b>2900 <u>Other Support Services</u></b>	
100 Personnel Services - Salaries	81,302
200 Personnel Services - Employee Benefits	64,231
500 Other Purchased Services	50,500
<b>Total Other Support Services</b>	<b>196,033</b>
<b>Total Support Services</b>	<b>71,083,000</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	948,878
200 Personnel Services - Employee Benefits	426,691
300 Purchased Professional and Technical Services	185,900
400 Purchased Property Services	25,700

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	358,882
600 Supplies	177,500
700 Property	44,000
800 Other Objects	36,600
<b>Total Student Activities</b>	<b>2,204,151</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	434,889
200 Personnel Services - Employee Benefits	494,863
300 Purchased Professional and Technical Services	30,825
400 Purchased Property Services	465
500 Other Purchased Services	140,738
600 Supplies	35,884
<b>Total Community Services</b>	<b>1,137,664</b>
<b>Total Operation of Non-Instructional Services</b>	<b>3,341,815</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	12,471,881
900 Other Uses of Funds	4,547,613
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>17,019,494</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>17,019,494</b>
<b>TOTAL EXPENDITURES</b>	<b>238,577,492</b>



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**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	40,100,000	38,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	151,000	151,000
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	1,609,000	1,609,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	1,485,000	1,485,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>43,345,000</b>	<b>41,745,000</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	6,358,000	6,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,480,000	3,490,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	5,276,000	3,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,788,000	1,788,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>16,902,000</b>	<b>15,278,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>60,247,000</b>	<b>57,023,000</b>

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable	300,242,000	283,328,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,100,000	2,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	114,000,000	121,000,000
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$416,342,000</b>	<b>\$406,428,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

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

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

80,000

80,000

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	3,800,000	4,000,000
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$3,880,000</b>	<b>\$4,080,000</b>
<b>Child Care Operations Fund</b>		
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 Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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 Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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 Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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 Private Purpose Trust Fund</b>		

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$420,222,000**

**\$410,508,000**

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$420,222,000</b>	<b>\$410,508,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	26,000,000
0850 Unassigned Fund Balance	15,450,790
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$41,450,790</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$41,450,790</b>
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