

FINAL GENERAL FUND BUDGET


Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



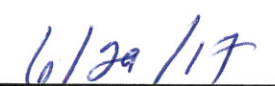
President of the Board - Original Signature Required



Date



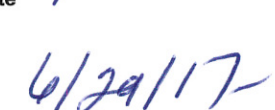
Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Joni B Mansmann

Contact Person

(724)746-2940 Extn :9109

Telephone Extension

mansmannj@cmsd.k12.pa.us

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2017-2018 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Canon-McMillan SD	COUNTY : Washington	AUN : 101631703
--	------------------------	--------------------

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 2017-2018 (compared to 2016-2017)?

Yes ☒
 No ☐

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$82529334
Ending Unassigned Fund Balance	\$3492415
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.2%

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 June 29, 2017
---------------------------------	-----------------------

DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Canon-McMillan SD	County : Washington	AUN Number : 101631703
--	-------------------------------	----------------------------------

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 5/18/2017
---	--------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These monies are allocated for unexpected expenditures that could occur during the 2017-2018 school year. These could be things like: increased staffing needs if enrollments continue to rise, plant emergencies or other matters.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Monies to be used for future Capital Improvements (down payment/contributions), see Capital Improvement timeline and schedule published on the district website.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies set aside to help offset PSERS increases as needed as they have continued to rise annually.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Monies assigned to be used for the new Middle School Project down-payment.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	94,672	
0820 Restricted Fund Balance	15,182	
0830 Committed Fund Balance	1,500,000	
0840 Assigned Fund Balance	3,380,711	
0850 Unassigned Fund Balance	3,311,558	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,192,269</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	58,276,395	
7000 Revenue from State Sources	23,684,931	
8000 Revenue from Federal Sources	558,154	
9000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		<u>\$82,529,480</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$90,721,749</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	46,187,085
6112 Interim Real Estate Taxes	1,599,310
6113 Public Utility Realty Taxes	60,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	150,000
6150 Current Act 511 Taxes - Proportional Assessments	7,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,350,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	300,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	850,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$58,276,395
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,588,444
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	2,099,044
7311 Pupil Transportation Subsidy	996,198
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	910,122
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	928,247
7505 Ready to Learn Block Grant	537,616
7810 State Share of Social Security and Medicare Taxes	1,241,860
7820 State Share of Retirement Contributions	5,278,400
REVENUE FROM STATE SOURCES	\$23,684,931
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	417,610
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	130,544
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
REVENUE FROM FEDERAL SOURCES	\$558,154

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES	\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	82,529,480

AUN: 101631703 Canon-McMillan SD

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

Printed 6/19/2017 12:51:48 PM

Page - 1 of 3

Act 1 Index (current): 2.9% | Act 1 Index (prior): 2.9%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$46,187,085	
Amount of Tax Relief for Homestead Exclusions		<u>\$928,247</u>	
Total Approx. Tax Revenue:		\$47,115,332	
Approx. Tax Levy for Tax Rate Calculation:		\$47,231,089	
		Washington	Total
<hr/>			
2016-17 Data			
	a. Assessed Value	\$420,612,639	\$420,612,639
	b. Real Estate Mills	110.0000	
I.	2017-18 Data		
	c. 2015 STEB Market Value	\$2,891,567,333	\$2,891,567,333
	d. Assessed Value	\$4,258,889,885	\$4,258,889,885
	e. Assessed Value of New Constr/ Renov	\$9,197,676	\$9,197,676
<hr/>			
2016-17 Calculations			
	f. 2016-17 Tax Levy	\$46,267,390	\$46,267,390
	(a * b)		
2017-18 Calculations			
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2016-17 Tax Levy	\$46,267,390	\$46,267,390
	(f Total * g)		
	i. Base Mills Subject to Index	10.8872	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment	Yes	
<hr/>			
Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	99.75000%	99.75000%
	k. Tax Levy Needed	\$47,231,089	\$47,231,089
	(Approx. Tax Levy * g)		
	I. 2017-18 Real Estate Tax Rate	11.0900	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	\$47,231,089	\$47,231,089
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,302,842
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$46,187,085
	(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9% | Act 1 Index (prior): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$46,187,085	
Amount of Tax Relief for Homestead Exclusions	<u>\$928,247</u>	
Total Approx. Tax Revenue:	\$47,115,332	
Approx. Tax Levy for Tax Rate Calculation:	\$47,231,089	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index	11.2029	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$47,711,917	\$47,711,917
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,254	
Number of Homestead/Farmstead Properties	9060	9060
Median Assessed Value of Homestead Properties		\$180,500

Act 1 Index (current): 2.9% | Act 1 Index (prior): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$46,187,085
Amount of Tax Relief for Homestead Exclusions	<u>\$928,247</u>
Total Approx. Tax Revenue:	\$47,115,332
Approx. Tax Levy for Tax Rate Calculation:	\$47,231,089
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$928,247	Lowering RE Tax Rate	\$0	\$928,247
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$928,247

CODE6111 Current Real Estate Taxes

<u>6111 Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Washington	4,258,889,885	11.0900	47,231,089			99.75000%	
Totals:	4,258,889,885		47,231,089	-	928,247 =	46,302,842 X	99.75000% = 46,187,085

		<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>	<u>Estimated Revenue</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	150,000	150,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				150,000	150,000
6150	<u>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	Current Act 511 Earned Income Taxes	0.500%	0.000%	5,550,000	5,550,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments				7,050,000	7,050,000
Total Act 511, Current Taxes					7,200,000
Act 511 Tax Limit -->		2,891,567,333 X	12	34,698,808	
		Market Value	Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Washington	10.8872	11.0900	1.87%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

LEA : 101631703 Canon-McMillan SD

Printed 6/19/2017 12:51:50 PM

Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,845,279
1200 Special Programs - Elementary / Secondary	10,044,646
1300 Vocational Education	2,351,513
1400 Other Instructional Programs - Elementary / Secondary	345,152
Total Instruction	\$41,586,590
2000 Support Services	
2100 Support Services - Students	2,379,377
2200 Support Services - Instructional Staff	1,343,644
2300 Support Services - Administration	4,984,818
2400 Support Services - Pupil Health	1,924,058
2500 Support Services - Business	891,655
2600 Operation and Maintenance of Plant Services	6,973,771
2700 Student Transportation Services	6,718,905
2800 Support Services - Central	1,630,287
2900 Other Support Services	827,000
Total Support Services	\$27,673,515
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,813,022
3300 Community Services	146,192
Total Operation of Non-Instructional Services	\$1,959,214
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	550,000
Total Facilities Acquisition, Construction and Improvement Services	\$550,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,145,365
5200 Interfund Transfers - Out	139,650
5900 Budgetary Reserve	475,000
Total Other Expenditures and Financing Uses	\$10,760,015
Total Estimated Expenditures and Other Financing Uses	\$82,529,334

LEA : 101631703 Canon-McMillan SD

Printed 6/19/2017 12:51:50 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,095,817
200 Personnel Services - Employee Benefits	10,488,349
300 Purchased Professional and Technical Services	309,140
400 Purchased Property Services	12,900
500 Other Purchased Services	709,120
600 Supplies	1,065,553
700 Property	158,400
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$28,845,279
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,476,257
200 Personnel Services - Employee Benefits	3,350,139
300 Purchased Professional and Technical Services	580,350
400 Purchased Property Services	5,000
500 Other Purchased Services	1,474,900
600 Supplies	110,500
700 Property	35,700
800 Other Objects	11,800
Total Special Programs - Elementary / Secondary	\$10,044,646
1300 Vocational Education	
100 Personnel Services - Salaries	1,036,647
200 Personnel Services - Employee Benefits	711,426
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	7,500
500 Other Purchased Services	508,250
600 Supplies	57,190
700 Property	10,500
Total Vocational Education	\$2,351,513
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	46,163
200 Personnel Services - Employee Benefits	18,989
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	260,000
Total Other Instructional Programs - Elementary / Secondary	\$345,152
Total Instruction	\$41,586,590
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,176,523
200 Personnel Services - Employee Benefits	743,307
300 Purchased Professional and Technical Services	390,500
400 Purchased Property Services	5,000
500 Other Purchased Services	31,868

LEA : 101631703 Canon-McMillan SD

Printed 6/19/2017 12:51:50 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	20,179
700 Property	10,500
800 Other Objects	1,500
Total Support Services - Students	\$2,379,377
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	660,858
200 Personnel Services - Employee Benefits	431,191
300 Purchased Professional and Technical Services	55,350
400 Purchased Property Services	2,700
500 Other Purchased Services	27,300
600 Supplies	142,774
700 Property	17,771
800 Other Objects	5,700
Total Support Services - Instructional Staff	\$1,343,644
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,428,300
200 Personnel Services - Employee Benefits	1,637,747
300 Purchased Professional and Technical Services	318,000
400 Purchased Property Services	11,949
500 Other Purchased Services	399,925
600 Supplies	45,897
700 Property	46,000
800 Other Objects	97,000
Total Support Services - Administration	\$4,984,818
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	276,133
200 Personnel Services - Employee Benefits	190,125
300 Purchased Professional and Technical Services	1,441,500
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	10,800
700 Property	4,000
Total Support Services - Pupil Health	\$1,924,058
2500 Support Services - Business	
100 Personnel Services - Salaries	406,379
200 Personnel Services - Employee Benefits	267,926
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	18,500
500 Other Purchased Services	52,200
600 Supplies	51,150
700 Property	9,000
800 Other Objects	1,500
Total Support Services - Business	\$891,655
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,576,466

LEA : 101631703 Canon-McMillan SD

Printed 6/19/2017 12:51:50 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,683,713
300 Purchased Professional and Technical Services	321,500
400 Purchased Property Services	1,227,661
500 Other Purchased Services	208,862
600 Supplies	826,069
700 Property	127,500
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$6,973,771
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,751,033
200 Personnel Services - Employee Benefits	1,442,222
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	131,700
500 Other Purchased Services	2,767,200
600 Supplies	225,250
700 Property	384,000
800 Other Objects	10,000
Total Student Transportation Services	\$6,718,905
2800 Support Services - Central	
100 Personnel Services - Salaries	473,660
200 Personnel Services - Employee Benefits	302,377
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	172,000
500 Other Purchased Services	190,750
600 Supplies	104,500
700 Property	227,000
Total Support Services - Central	\$1,630,287
2900 Other Support Services	
500 Other Purchased Services	80,000
800 Other Objects	747,000
Total Other Support Services	\$827,000
Total Support Services	\$27,673,515
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	893,248
200 Personnel Services - Employee Benefits	404,415
300 Purchased Professional and Technical Services	144,665
400 Purchased Property Services	40,500
500 Other Purchased Services	50,000
600 Supplies	114,904
700 Property	70,800
800 Other Objects	94,490
Total Student Activities	\$1,813,022
3300 Community Services	

<u>Description</u>	<u>Amount</u>
800 Other Objects	146,192
Total Community Services	\$146,192
Total Operation of Non-Instructional Services	\$1,959,214
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	250,000
700 Property	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$550,000
Total Facilities Acquisition, Construction and Improvement Services	\$550,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,135,365
900 Other Uses of Funds	5,010,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,145,365
5200 Interfund Transfers - Out	
900 Other Uses of Funds	139,650
Total Interfund Transfers - Out	\$139,650
5900 Budgetary Reserve	
800 Other Objects	475,000
Total Budgetary Reserve	\$475,000
Total Other Expenditures and Financing Uses	\$10,760,015
TOTAL EXPENDITURES	\$82,529,334

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	892,600	100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	62,000	
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	27,600,000	10,000,000
Other Capital Projects Fund		
Debt Service Fund	4,515,000	4,520,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments**\$33,069,600****\$14,620,000****Long-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 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		

<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$33,069,600	\$14,620,000

Long-Term Indebtedness06/30/2017 Estimate06/30/2018 Projection**General 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 General Fund**Public Purpose (Expendable) Trust Fund**

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

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

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

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

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

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

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

Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection**

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

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

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

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

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

Total Other Capital Projects Fund**Debt Service Fund**

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

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

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

Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 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 Indebtedness06/30/2017 Estimate06/30/2018 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

06/30/2017 Estimate

06/30/2018 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

Short-Term Payables

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	127,685,693	125,869,822
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	\$127,685,693	\$125,869,822
TOTAL INDEBTEDNESS	\$127,685,693	\$125,869,822

Account Description**Amounts**

0810 Nonspendable Fund Balance	94,672
0820 Restricted Fund Balance	15,182
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	3,200,000
0850 Unassigned Fund Balance	3,492,415
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,192,415
5900 Budgetary Reserve	475,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,777,269