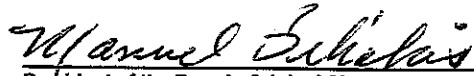


FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

June 23, 2016

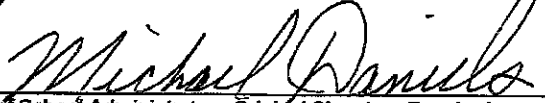
Date



Secretary of the Board - Original Signature Required

6/23/16

Date



Chief School-Administrator - Original Signature Required

6/23/2016

Date

Joni Mansmann

(724)746-2940

Extn :9109

Contact Person

Telephone

Extension

mansmannj@cmsd.k12.pa.us

Email Address

**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 : 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
--	-------------

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

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

24 PS 6-688

(10/2010)

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

To 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 X
No No

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

Total Budgeted Expenditures	\$79226710
Ending Unassigned Fund Balance	\$4590572
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/23/2016
---------------------------------	-------------------

DUE DATE: AUGUST 15, 2016

<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	98,018
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	93,430
0850 Unassigned Fund Balance	3,263,570
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>4,857,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	55,452,174
7000 Revenue from State Sources	22,939,954
8000 Revenue from Federal Sources	558,154
9000 Other Financing Sources	10,000
Total Estimated Revenues And Other Financing Sources	<u>78,960,282</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>83,817,282</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	44,342,983
6112 Interim Real Estate Taxes	750,000
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	7,250,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,350,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	844,191
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	55,452,174
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,971,630
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	2,129,322
7310 Transportation (Pupil and Nonpublic/CS)	1,181,198
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	237,741
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	925,584
7505 Ready to Learn Block Grant	537,616
7810 State Share of Social Security and Medicare Taxes	1,191,498
7820 State Share of Retirement Contributions	4,660,365
REVENUE FROM STATE SOURCES	22,939,954
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	78,960,282

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,342,983	
Amount of Tax Relief for Homestead Exclusions	<u>\$925,584</u>	
Total Approx. Tax Revenue:	\$45,268,567	
Approx. Tax Levy for Tax Rate Calculation:	\$46,639,999	
	Washington	Total

2015-16 Data		
a. Assessed Value	\$396,806,108	\$396,806,108
b. Real Estate Mills	108.0000	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$2,738,166,629	\$2,738,166,629
d. Assessed Value	\$423,999,990	\$423,999,990
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$42,855,060	\$42,855,060
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$42,855,060	\$42,855,060
(f Total * g)		
i. Base Mills Subject to Index	108.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$46,639,999	\$46,639,999
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	110.0000	
(k / d * 1000)		
iii. m. Tax Levy Generated by Mills	\$46,639,999	\$46,639,999
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,714,415
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,342,983
(n * Est. Pct. Collection)		

AUN: 101631703 Canon-McMillan SD

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

Printed 6/23/2016 7:28:47 PM

Page - 2 of 3

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$44,342,983

Amount of Tax Relief for Homestead Exclusions \$925,584

Total Approx. Tax Revenue: \$45,268,567

Approx. Tax Levy for Tax Rate Calculation: \$46,639,999

Washington

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	111.1320	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,119,967	\$47,119,967
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$915	
Number of Homestead/Farmstead Properties	9229	9229
Median Assessed Value of Homestead Properties		\$16,985

AUN: 101631703 Canon-McMillan SD

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

Printed 6/23/2016 7:28:47 PM

Page - 3 of 3

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,342,983
Amount of Tax Relief for Homestead Exclusions	<u>\$925,584</u>
Total Approx. Tax Revenue:	\$45,268,567
Approx. Tax Levy for Tax Rate Calculation:	\$46,639,999
	Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$925,584	Lowering RE Tax Rate	\$0	\$925,584
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$925,584

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>
Washington	423,999,990	110.0000	46,639,999			97.000000%	
Totals:	423,999,990		46,639,999	925,584 =	45,714,415 X	97.000000% =	44,342,983

	<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%	5,750,000	5,750,000
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			7,250,000	7,250,000
Total Act 511, Current Taxes				7,400,000
	Act 511 Tax Limit →	2,738,166,629 X	12	32,858,000
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				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	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Washington	108.0000	110.0000	1.86%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.9%				
6141	Current Act 511 Per Capita Taxes					2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes					2.9%				
6155	Current Act 511 Business Privilege Taxes					2.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.9%				
6157	Current Act 511 Mercantile Taxes					2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.9%				

LEA : 101631703 Canon-McMillan SD

Printed 6/23/2016 7:28:49 PM

Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,755,825
1200 Special Programs - Elementary / Secondary	10,224,355
1300 Vocational Education	2,211,267
1400 Other Instructional Programs - Elementary / Secondary	344,128
Total Instruction	40,535,575
2000 Support Services	
2100 Support Services - Students	2,313,615
2200 Support Services - Instructional Staff	1,278,417
2300 Support Services - Administration	4,750,133
2400 Support Services - Pupil Health	1,453,128
2500 Support Services - Business	889,830
2600 Operation and Maintenance of Plant Services	6,828,867
2700 Student Transportation Services	6,495,581
2800 Support Services - Central	1,415,657
2900 Other Support Services	80,000
Total Support Services	25,505,228
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,734,140
3300 Community Services	141,934
Total Operation of Non-Instructional Services	1,876,074
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,339,306
Total Facilities Acquisition, Construction and Improvement Services	2,339,306
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,326,327
5200 Interfund Transfers - Out	169,200
5900 Budgetary Reserve	475,000
Total Other Expenditures and Financing Uses	8,970,527
Total Estimated Expenditures and Other Financing Uses	79,226,710

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,706,534
200 Personnel Services - Employee Benefits	9,630,238
300 Purchased Professional and Technical Services	304,640
400 Purchased Property Services	12,630
500 Other Purchased Services	834,432
600 Supplies	1,106,771
700 Property	154,580
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	27,755,825
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,349,316
200 Personnel Services - Employee Benefits	3,082,020
300 Purchased Professional and Technical Services	868,250
400 Purchased Property Services	5,000
500 Other Purchased Services	1,770,669
600 Supplies	109,500
700 Property	28,200
800 Other Objects	11,400
Total Special Programs - Elementary / Secondary	10,224,355
1300 Vocational Education	
100 Personnel Services - Salaries	1,001,606
200 Personnel Services - Employee Benefits	650,006
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	7,500
500 Other Purchased Services	463,250
600 Supplies	57,405
700 Property	11,500
Total Vocational Education	2,211,267
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	46,164
200 Personnel Services - Employee Benefits	17,964
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	260,000
Total Other Instructional Programs - Elementary / Secondary	344,128
Total Instruction	40,535,575
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,146,224
200 Personnel Services - Employee Benefits	685,091
300 Purchased Professional and Technical Services	413,250
400 Purchased Property Services	5,000

LEA : 101631703 Canon-McMillan SD

Printed 6/23/2016 7:28:49 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	32,000
600 Supplies	20,050
700 Property	10,500
800 Other Objects	1,500
Total Support Services - Students	2,313,615
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	643,078
200 Personnel Services - Employee Benefits	386,089
300 Purchased Professional and Technical Services	55,350
400 Purchased Property Services	2,700
500 Other Purchased Services	27,300
600 Supplies	140,780
700 Property	17,420
800 Other Objects	5,700
Total Support Services - Instructional Staff	1,278,417
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,384,733
200 Personnel Services - Employee Benefits	1,490,131
300 Purchased Professional and Technical Services	308,000
400 Purchased Property Services	12,500
500 Other Purchased Services	409,369
600 Supplies	45,900
700 Property	22,500
800 Other Objects	77,000
Total Support Services - Administration	4,750,133
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	305,632
200 Personnel Services - Employee Benefits	195,536
300 Purchased Professional and Technical Services	936,160
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	10,800
700 Property	3,500
Total Support Services - Pupil Health	1,453,128
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	409,568
200 Personnel Services - Employee Benefits	258,162
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	18,500
500 Other Purchased Services	52,200
600 Supplies	56,150
700 Property	9,000
800 Other Objects	1,250
Total Support Services - Business	889,830
2600 <u>Operation and Maintenance of Plant Services</u>	

LEA : 101631703 Canon-McMillan SD

Printed 6/23/2016 7:28:49 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,610,287
200 Personnel Services - Employee Benefits	1,608,309
300 Purchased Professional and Technical Services	210,500
400 Purchased Property Services	1,235,999
500 Other Purchased Services	201,772
600 Supplies	832,500
700 Property	127,500
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	6,828,867
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,746,274
200 Personnel Services - Employee Benefits	1,327,857
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	131,700
500 Other Purchased Services	2,666,500
600 Supplies	225,250
700 Property	384,000
800 Other Objects	6,500
Total Student Transportation Services	6,495,581
2800 Support Services - Central	
100 Personnel Services - Salaries	403,879
200 Personnel Services - Employee Benefits	250,028
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	172,000
500 Other Purchased Services	155,750
600 Supplies	104,500
700 Property	227,000
800 Other Objects	2,500
Total Support Services - Central	1,415,657
2900 Other Support Services	
500 Other Purchased Services	80,000
Total Other Support Services	80,000
Total Support Services	25,505,228
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	851,391
200 Personnel Services - Employee Benefits	365,034
300 Purchased Professional and Technical Services	143,165
400 Purchased Property Services	40,500
500 Other Purchased Services	65,000
600 Supplies	114,750
700 Property	63,800
800 Other Objects	90,500
Total Student Activities	1,734,140

<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
800 Other Objects	141,934
Total Community Services	141,934
Total Operation of Non-Instructional Services	1,876,074
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	250,000
700 Property	2,039,306
Total Facilities Acquisition, Construction and Improvement Services	2,339,306
Total Facilities Acquisition, Construction and Improvement Services	2,339,306
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,431,327
900 Other Uses of Funds	4,895,000
Total Debt Service / Other Expenditures and Financing Uses	8,326,327
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	169,200
Total Interfund Transfers - Out	169,200
5900 <u>Budgetary Reserve</u>	
800 Other Objects	475,000
Total Budgetary Reserve	475,000
Total Other Expenditures and Financing Uses	8,970,527
TOTAL EXPENDITURES	79,226,710

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	1,000,000	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		
Capital Reserve Fund - § 1431	8,154,000	4,154,000
Other Capital Projects Fund	20,642,000	1,350,000
Debt Service Fund	4,470,923	4,470,923
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	34,266,923	10,474,923

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	34,266,923	10,474,923

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	115,445,894	112,397,897
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	834,566	1,002,966
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,754,402	5,261,402
0599 Other Long-Term Liabilities		
Total General Fund	\$121,034,862	\$118,662,265
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

06/30/2016 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**

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

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

<u>Total Permanent Fund</u>		
<u>Total Long-Term Indebtedness</u>	\$121,034,862	\$118,662,265

Short-Term Payables

	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$121,034,862	\$118,662,265

Account Description	Amounts
0810 Nonspendable Fund Balance	98,018
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,590,572
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,590,572
5900 Budgetary Reserve	475,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,163,590