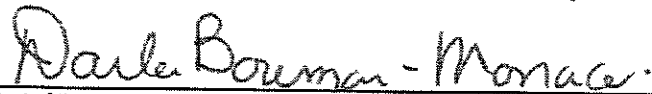


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

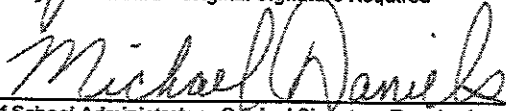
6/28/2018



Secretary of the Board - Original Signature Required

Date

6/28/2018



Chief School Administrator - Original Signature Required

Date

6-28-2018

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 2018-2019 GENERAL FUND BUDGET

24 PS 6-668

(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 2018-2019 (compared to 2017-2018) ?

Yes ☒No ☐

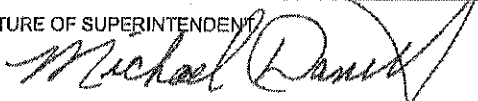
If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$85516075
Ending Unassigned Fund Balance	\$-880
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-28-2018
--	-------------------

DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 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 4/19/18
--	-----------------

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

## FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Darle Bowman-Monaco  
President of the Board - Original Signature Required

Date 6/28/2018

Joni Mansmann  
Secretary of the Board - Original Signature Required

Date 6/28/2018

Michael Daniels  
Chief School Administrator - Original Signature Required

Date 6-28-2018

Joni B Mansmann

Contact Person

(724)746-2940

Telephone

Extn :9109

Extension

mansmannj@cmsd.k12.pa.us

Email Address

# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Canon-McMillan SD	COUNTY : Washington	AUN : 101831703
--	------------------------	--------------------

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)
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Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018) ?

Yes ☒No ☐


If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$85516075
Ending Unassigned Fund Balance	\$-880
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-28-2018
--	-------------------

DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Canon-McMillan SD	County : Washington	AUN Number : 101631703
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I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>David Egan - Mayor</i>	DATE <i>4/19/18</i>
---	------------------------

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

## FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Darle Bowman - Mayor

President of the Board - Original Signature Required

Date

6/28/2018Joni Mansmann

Secretary of the Board - Original Signature Required

Date

6/28/2018Michael Daniels

Chief School Administrator - Original Signature Required

Date

6-28-2018

Joni B Mansmann

Contact Person

(724) 746-2940

Telephone

Extn : 9109

Extension

mansmanj@cmsd.k12.pa.us

Email Address

# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Canon-McMillan SD	COUNTY : Washington	AUN : 101631703
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Greater Than or Equal to \$19,000,000	8.0%

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Yes ☒

No ☐

If yes, see information below, taken from the 2018-2019 General Fund Budget.

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Ending Unassigned Fund Balance	\$-880
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-28-2018
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DUE DATE: AUGUST 15, 2018



**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Canon-McMillan SD	County : Washington	AUN Number : 101631703
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SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/19/18
---	-----------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 2018-2019 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>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>		
810 Nonspendable Fund Balance		
820 Restricted Fund Balance		
830 Committed Fund Balance	1,500,000	
840 Assigned Fund Balance	131,985	
850 Unassigned Fund Balance	1,380,628	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>		<b><u>\$3,012,613</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
1000 Revenue from Local Sources	60,571,447	
1000 Revenue from State Sources	24,399,984	
1000 Revenue from Federal Sources	533,764	
1000 Other Financing Sources	10,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$85,515,195</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$88,527,808</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	49,016,447
6112 Interim Real Estate Taxes	1,000,000
6113 Public Utility Realty Taxes	55,000
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	7,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,150,000
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	75,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	850,000
6990 Refunds and Other Miscellaneous Revenue	40,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$60,571,447</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	11,682,823
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	2,128,520
7311 Pupil Transportation Subsidy	1,204,759
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	993,379
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	926,963
7505 Ready to Learn Block Grant	537,616
7810 State Share of Social Security and Medicare Taxes	1,273,300
7820 State Share of Retirement Contributions	5,542,624
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,399,984</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	403,451
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,813
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	7,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$533,764</b>

	<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	85,515,195

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,016,447	
Amount of Tax Relief for Homestead Exclusions	<u>\$926,963</u>	
Total Approx. Tax Revenue:	\$49,943,410	
Approx. Tax Levy for Tax Rate Calculation:	\$51,459,383	
	Washington	Total
<b>2017-18 Data</b>		
a. Assessed Value	\$4,258,889,885	\$4,258,889,885
b. Real Estate Mills	11.0900	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$3,373,971,673	\$3,373,971,673
d. Assessed Value	\$4,513,783,010	\$4,513,783,010
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$47,231,089	\$47,231,089
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$47,231,089	\$47,231,089
(f Total * g)		
i. Base Mills Subject to Index	11.0900	
(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	97.00000%	97.00000%
k. Tax Levy Needed	\$51,459,383	\$51,459,383
(Approx. Tax Levy * g)		
<b>l. 2018-19 Real Estate Tax Rate</b>	<b>11.4005</b>	
(k / d * 1000)		
<b>III.</b>		
m. Tax Levy Generated by Mills	\$51,459,383	\$51,459,383
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,532,420
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,016,447
(n * Est. Pct. Collection)		

ct 1 Index (current): 2.8%

Calculation Method:	Rate	
pprox. Tax Revenue from RE Taxes:	\$49,016,447	
Amount of Tax Relief for Homestead Exclusions	<u>\$926,963</u>	
Total Approx. Tax Revenue:	\$49,943,410	
pprox. Tax Levy for Tax Rate Calculation:	\$51,459,383	
	Washington	Total

**Index Maximums**

p. Maximum Mills Based On Index	11.4005	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$51,459,383	\$51,459,383
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	\$9,015.00	
Number of Homestead/Farmstead Properties	9033	9033
Median Assessed Value of Homestead Properties		\$185,900

ct 1 Index (current): 2.8%

alculation Method: Rate

pprox. Tax Revenue from RE Taxes: \$49,016,447  
 ount of Tax Relief for Homestead Exclusions \$926,963  
 stal Approx. Tax Revenue: \$49,943,410  
 pprox. Tax Levy for Tax Rate Calculation: \$51,459,383  
 Washington Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$926,963	Lowering RE Tax Rate	\$0	\$926,963
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$926,963</b>



CODE

111 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	4,513,783,010	11.4005	51,459,383			97.000000%	
<b>Totals:</b>	<b>4,513,783,010</b>		<b>51,459,383</b>	<b>- 926,963</b>	<b>= 50,532,420</b>	<b>X 97.000000%</b>	<b>= 49,016,447</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	150,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes -- Flat Rate Assessments</b>			<b>150,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,750,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,750,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes -- Proportional Assessments</b>			<b>7,500,000</b>
<b>Total Act 511, Current Taxes</b>			<b>7,650,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,373,971,673</b>	<b>X 12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Washington	11.0900	11.4005	2.80%	Yes	2.8%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

<u>Description</u>	<u>Amount</u>
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	29,849,980
1200 Special Programs - Elementary / Secondary	10,788,783
1300 Vocational Education	2,499,723
1400 Other Instructional Programs - Elementary / Secondary	438,666
<b>total Instruction</b>	<b>\$43,577,152</b>
<b>000 Support Services</b>	
2100 Support Services - Students	2,750,646
2200 Support Services - Instructional Staff	1,494,874
2300 Support Services - Administration	4,886,126
2400 Support Services - Pupil Health	1,980,567
2500 Support Services - Business	892,894
2600 Operation and Maintenance of Plant Services	7,140,742
2700 Student Transportation Services	6,641,026
2800 Support Services - Central	1,911,120
2900 Other Support Services	827,000
<b>total Support Services</b>	<b>\$28,524,995</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,962,940
3300 Community Services	150,578
<b>total Operation of Non-Instructional Services</b>	<b>\$2,113,518</b>
<b>000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	550,000
<b>total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$550,000</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,163,210
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	437,200
<b>total Other Expenditures and Financing Uses</b>	<b>\$10,750,410</b>
<b>total Estimated Expenditures and Other Financing Uses</b>	<b>\$85,516,075</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	16,544,645
200 Personnel Services - Employee Benefits	10,925,765
300 Purchased Professional and Technical Services	309,140
400 Purchased Property Services	13,150
500 Other Purchased Services	809,900
600 Supplies	1,061,880
700 Property	179,500
800 Other Objects	6,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$29,849,980</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,739,535
200 Personnel Services - Employee Benefits	3,540,998
300 Purchased Professional and Technical Services	581,350
400 Purchased Property Services	5,000
500 Other Purchased Services	1,765,400
600 Supplies	109,200
700 Property	35,700
800 Other Objects	11,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,788,783</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,081,926
200 Personnel Services - Employee Benefits	736,526
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	6,500
500 Other Purchased Services	586,121
600 Supplies	58,150
700 Property	10,500
<b>Total Vocational Education</b>	<b>\$2,499,723</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	111,796
200 Personnel Services - Employee Benefits	46,870
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	260,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$438,666</b>
<b>Total Instruction</b>	<b>\$43,577,152</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,267,866
200 Personnel Services - Employee Benefits	818,491
300 Purchased Professional and Technical Services	595,700
400 Purchased Property Services	5,000
500 Other Purchased Services	31,830

<u>Description</u>	<u>Amount</u>
600 Supplies	19,759
700 Property	10,500
800 Other Objects	1,500
<b>Total Support Services - Students</b>	<b>\$2,750,646</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	667,323
200 Personnel Services - Employee Benefits	575,791
300 Purchased Professional and Technical Services	55,300
400 Purchased Property Services	2,200
500 Other Purchased Services	26,800
600 Supplies	143,990
700 Property	17,770
800 Other Objects	5,700
<b>Total Support Services - Instructional Staff</b>	<b>\$1,494,874</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,381,642
200 Personnel Services - Employee Benefits	1,545,379
300 Purchased Professional and Technical Services	338,500
400 Purchased Property Services	12,100
500 Other Purchased Services	411,305
600 Supplies	46,100
700 Property	50,000
800 Other Objects	101,100
<b>Total Support Services - Administration</b>	<b>\$4,886,126</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	303,776
200 Personnel Services - Employee Benefits	208,791
300 Purchased Professional and Technical Services	1,451,700
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	10,800
700 Property	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,980,567</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	399,622
200 Personnel Services - Employee Benefits	267,422
300 Purchased Professional and Technical Services	93,500
400 Purchased Property Services	17,500
500 Other Purchased Services	53,200
600 Supplies	51,150
700 Property	9,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$892,894</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,657,002

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,715,749
300 Purchased Professional and Technical Services	326,500
400 Purchased Property Services	566,700
500 Other Purchased Services	217,602
600 Supplies	1,522,689
700 Property	127,500
800 Other Objects	7,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,140,742</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,743,260
200 Personnel Services - Employee Benefits	1,485,166
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	141,500
500 Other Purchased Services	2,743,850
600 Supplies	191,000
700 Property	319,000
800 Other Objects	9,250
<b>Total Student Transportation Services</b>	<b>\$6,641,026</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	463,911
200 Personnel Services - Employee Benefits	348,001
300 Purchased Professional and Technical Services	216,208
400 Purchased Property Services	275,000
500 Other Purchased Services	190,250
600 Supplies	120,750
700 Property	294,500
800 Other Objects	2,500
<b>Total Support Services - Central</b>	<b>\$1,911,120</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	80,000
800 Other Objects	747,000
<b>Total Other Support Services</b>	<b>\$827,000</b>
<b>Total Support Services</b>	<b>\$28,524,995</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	975,366
200 Personnel Services - Employee Benefits	461,363
300 Purchased Professional and Technical Services	144,665
400 Purchased Property Services	39,000
500 Other Purchased Services	50,000
600 Supplies	115,000
700 Property	80,800
800 Other Objects	96,746
<b>Total Student Activities</b>	<b>\$1,962,940</b>

<u>Description</u>	<u>Amount</u>
<b>3300 Community Services</b>	
800 Other Objects	150,578
<b>Total Community Services</b>	<b>\$150,578</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,113,518</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	250,000
700 Property	250,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$550,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$550,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	5,137,200
900 Other Uses of Funds	5,026,010
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,163,210</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	150,000
<b>Total Interfund Transfers - Out</b>	<b>\$150,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	437,200
<b>Total Budgetary Reserve</b>	<b>\$437,200</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,750,410</b>
<b>TOTAL EXPENDITURES</b>	<b>\$85,516,075</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
General Fund	100,000	100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	62,000	70,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	10,000,000	2,313,650
Other Capital Projects Fund		
Debt Service Fund	4,520,000	4,565,000
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		
<b>total Cash and Short-Term Investments</b>	<b>\$14,682,000</b>	<b>\$7,048,650</b>

**Long-Term Investments**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
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>ong-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
<b>otal Long-Term Investments</b>		
<b>OTAL CASH AND INVESTMENTS</b>	<b>\$14,682,000</b>	<b>\$7,048,650</b>

**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 Projection****General Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total General Fund****Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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****06/30/2018 Estimate****06/30/2019 Projection**

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

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

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

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

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

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

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

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

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

**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**ong-Term Indebtedness****06/30/2018 Estimate****06/30/2019 Projection****Investment Trust Fund**

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

**Total Investment Trust Fund****Pension Trust Fund**

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

**Total Pension Trust Fund****Activity Fund**

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

**Total Activity Fund****Other Agency Fund**

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

**Total Other Agency Fund****Permanent Fund**

0510 Bonds Payable  
 0520 Extended-Term Financing Agreements Payable

<u>ong-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>otal Long-Term Indebtedness</b>		

**Short-Term Payables**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
General Fund	125,869,822	140,555,217
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		
<b>otal Short-Term Payables</b>	<b>\$125,869,822</b>	<b>\$140,555,217</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$125,869,822</b>	<b>\$140,555,217</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	131,985
0850 Unassigned Fund Balance	1,379,748
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,011,733

5900 Budgetary Reserve	437,200
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,448,933
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