

**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 : Canton Area SD	County : Bradford	AUN Number : 117081003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 05 - 27 - 16
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2016

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mark S Jannone

(570)673-3191

Extn :103

Contact Person

Telephone

Extension

mjannone@canton.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Canton Area SD	COUNTY : Bradford	AUN : 117081003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2016-2017 (compared to 2015-2016)?

Yes

No

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

Total Budgeted Expenditures	\$15378104
Ending Unassigned Fund Balance	\$641646
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
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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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,500,000
0850 Unassigned Fund Balance	1,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>4,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,865,865
7000 Revenue from State Sources	10,365,885
8000 Revenue from Federal Sources	288,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>14,519,750</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>18,519,750</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,687,999
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	60,000
6120 Current Per Capita Taxes, Section 679	12,024
6140 Current Act 511 Taxes - Flat Rate Assessments	12,024
6150 Current Act 511 Taxes - Proportional Assessments	591,318
6400 Delinquencies on Taxes Levied / Assessed by the LEA	230,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	193,000
6910 Rentals	1,500
6990 Refunds and Other Miscellaneous Revenue	35,000
REVENUE FROM LOCAL SOURCES	3,865,865
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,133,832
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	16,658
7271 Special Education funds for School-Aged Pupils	678,517
7310 Transportation (Pupil and Nonpublic/CS)	586,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	305,653
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	298,690
7810 State Share of Social Security and Medicare Taxes	328,128
7820 State Share of Retirement Contributions	978,407
REVENUE FROM STATE SOURCES	10,365,885
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	227,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,000
REVENUE FROM FEDERAL SOURCES	288,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,519,750

AUN: 117081003 Canton Area SD

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

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Page - 1 of 3

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$2,688,004

Amount of Tax Relief for Homestead Exclusions

\$298,690

Total Approx. Tax Revenue:

\$2,986,694

Approx. Tax Levy for Tax Rate Calculation:

\$3,294,103

	Bradford	Lycoming	Tioga	Total
2015-16 Data				
a. Assessed Value	\$62,844,868	\$34,332,880	\$45,231,610	\$142,409,358
b. Real Estate Mills	32.2292	14.4352	16.8728	
I. 2016-17 Data				
c. 2014 STEB Market Value	\$180,901,188	\$43,755,365	\$67,004,783	\$291,661,336
d. Assessed Value	\$63,342,168	\$34,257,050	\$45,232,355	\$142,831,573
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2015-16 Calculations				
f. 2015-16 Tax Levy	\$2,025,440	\$495,602	\$763,184	\$3,284,226
(a * b)				
2016-17 Calculations				
g. Percent of Total Market Value	62.02440%	15.00211%	22.97349%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$2,037,021	\$492,703	\$754,501	\$3,284,225
(f Total * g)				
i. Base Mills Subject to Index	32.4134	14.4352	16.8728	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	90.46000%	85.45000%	90.58600%	89.73734%
k. Tax Levy Needed	\$2,043,148	\$494,185	\$756,770	\$3,294,103
(Approx. Tax Levy * g)				
I. 2016-17 Real Estate Tax Rate	32.2557	14.4257	16.7307	
(k / d * 1000)				
III. m. Tax Levy Generated by Mills	\$2,043,146	\$494,182	\$756,769	\$3,294,097
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$2,995,407
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$2,687,999
(n * Est. Pct. Collection)				

AUN: 117081003 Canton Area SD

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

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Page - 2 of 3

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

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Approx. Tax Revenue from RE Taxes:

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Amount of Tax Relief for Homestead Exclusions

\$298,690

Total Approx. Tax Revenue:

\$2,986,694

Approx. Tax Levy for Tax Rate Calculation:

\$3,294,103

	Bradford	Lycoming	Tioga	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	33.5478	14.9404	17.4633	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,124,990	\$511,814	\$789,906	\$3,426,710
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,306	\$14,101	\$12,158	
Number of Homestead/Farmstead Properties	1044	162	303	1509
Median Assessed Value of Homestead Properties				\$44,760

AUN: 117081003 Canton Area SD

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

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Page - 3 of 3

Act 1 Index (current): 3.5%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$2,688,004

Amount of Tax Relief for Homestead Exclusions \$298,690

Total Approx. Tax Revenue: \$2,986,694

Approx. Tax Levy for Tax Rate Calculation: \$3,294,103

	Bradford	Lycoming	Tioga	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$298,690	Lowering RE Tax Rate	\$298,690
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$298,690

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>
Bradford	63,342,168	32.2557	2,043,146			90.46000%	
Lycoming	34,257,050	14.4257	494,182			85.45000%	
Tioga	45,232,355	16.7307	756,769			90.58600%	
Totals:	142,831,573		3,294,097	- 298,690 =	2,995,407 X	89.73734% =	2,687,999

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,024	12,024
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	\$5.00	\$0.00	12,024	12,024
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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			12,024	12,024
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%	475,000	475,000
6152 Current Act 511 Occupation Taxes	200.0000	0.000	26,318	26,318
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000	90,000
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			591,318	591,318
Total Act 511, Current Taxes				603,342
Act 511 Tax Limit -->		291,661,336 X	12	3,499,936
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	
6111	<u>Current Real Estate Taxes</u>								
	Bradford	32.4134	32.2557	-0.47%	Yes	3.5%			
	Lycoming	14.4352	14.4257	-0.05%	Yes	3.5%			
	Tioga	16.8728	16.7307	-0.83%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%			
6143	Current Act 511 Local Services Taxes					3.5%			
6144	Current Act 511 Trailer Taxes					3.5%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.5%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.5%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.5%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6152	Current Act 511 Occupation Taxes	200	200.000	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6154	Current Act 511 Amusement Taxes					3.5%			
6155	Current Act 511 Business Privilege Taxes					3.5%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.5%			
6157	Current Act 511 Mercantile Taxes					3.5%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,147,298
1200 Special Programs - Elementary / Secondary	1,918,186
1300 Vocational Education	253,000
1400 Other Instructional Programs - Elementary / Secondary	204,228
Total Instruction	9,522,712
2000 Support Services	
2100 Support Services - Students	375,151
2200 Support Services - Instructional Staff	296,415
2300 Support Services - Administration	974,684
2400 Support Services - Pupil Health	162,070
2500 Support Services - Business	313,225
2600 Operation and Maintenance of Plant Services	1,079,981
2700 Student Transportation Services	858,500
2800 Support Services - Central	266,583
Total Support Services	4,326,609
3000 Operation of Non-Instructional Services	
3200 Student Activities	370,226
3300 Community Services	35
Total Operation of Non-Instructional Services	370,261
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	131,000
Total Facilities Acquisition, Construction and Improvement Services	131,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	927,522
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	1,027,522
Total Estimated Expenditures and Other Financing Uses	15,378,104

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,101,817
200 Personnel Services - Employee Benefits	2,506,195
300 Purchased Professional and Technical Services	20,600
400 Purchased Property Services	30,800
500 Other Purchased Services	265,200
600 Supplies	163,171
700 Property	58,100
800 Other Objects	1,415
Total Regular Programs - Elementary / Secondary	7,147,298
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	835,647
200 Personnel Services - Employee Benefits	734,214
300 Purchased Professional and Technical Services	220,000
500 Other Purchased Services	111,000
600 Supplies	16,600
800 Other Objects	725
Total Special Programs - Elementary / Secondary	1,918,186
1300 Vocational Education	
500 Other Purchased Services	253,000
Total Vocational Education	253,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,228
300 Purchased Professional and Technical Services	200,000
Total Other Instructional Programs - Elementary / Secondary	204,228
Total Instruction	9,522,712
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	158,272
200 Personnel Services - Employee Benefits	118,149
300 Purchased Professional and Technical Services	89,000
400 Purchased Property Services	300
500 Other Purchased Services	4,520
600 Supplies	4,300
800 Other Objects	610
Total Support Services - Students	375,151
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	96,616
200 Personnel Services - Employee Benefits	69,739
300 Purchased Professional and Technical Services	82,435
400 Purchased Property Services	3,700

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	28,350
600 Supplies	14,300
700 Property	1,000
800 Other Objects	275
Total Support Services - Instructional Staff	296,415
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	517,708
200 Personnel Services - Employee Benefits	321,466
300 Purchased Professional and Technical Services	75,545
400 Purchased Property Services	1,235
500 Other Purchased Services	20,605
600 Supplies	29,500
800 Other Objects	8,625
Total Support Services - Administration	974,684
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	96,780
200 Personnel Services - Employee Benefits	58,100
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	140
500 Other Purchased Services	1,400
600 Supplies	1,300
800 Other Objects	350
Total Support Services - Pupil Health	162,070
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	166,648
200 Personnel Services - Employee Benefits	120,852
300 Purchased Professional and Technical Services	15,400
400 Purchased Property Services	3,100
500 Other Purchased Services	4,200
600 Supplies	3,000
800 Other Objects	25
Total Support Services - Business	313,225
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	340,399
200 Personnel Services - Employee Benefits	291,451
300 Purchased Professional and Technical Services	62,600
400 Purchased Property Services	167,000
500 Other Purchased Services	80,531
600 Supplies	138,000
Total Operation and Maintenance of Plant Services	1,079,981
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	850,000
600 Supplies	1,500
700 Property	5,000

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	858,500
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	95,028
200 Personnel Services - Employee Benefits	73,555
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	6,000
500 Other Purchased Services	6,900
600 Supplies	26,900
700 Property	50,200
800 Other Objects	2,000
Total Support Services - Central	266,583
Total Support Services	4,326,609
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	154,785
200 Personnel Services - Employee Benefits	63,355
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	13,600
500 Other Purchased Services	41,900
600 Supplies	38,386
700 Property	7,000
800 Other Objects	2,200
Total Student Activities	370,226
3300 <u>Community Services</u>	
800 Other Objects	35
Total Community Services	35
Total Operation of Non-Instructional Services	370,261
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	131,000
Total Facilities Acquisition, Construction and Improvement Services	131,000
Total Facilities Acquisition, Construction and Improvement Services	131,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	927,522
Total Debt Service / Other Expenditures and Financing Uses	927,522
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	1,027,522
TOTAL EXPENDITURES	15,378,104

LEA : 117081003 Canton Area SD

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	4,000,000	3,200,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	210,000	200,000
Permanent Fund		
Total Cash and Short-Term Investments	4,220,000	3,410,000

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **4,220,000** **3,410,000**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	8,900,000	8,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	230,000	230,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$9,130,000	\$8,230,000
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Public Purpose (Expendable) Trust Fund

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

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		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

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

Total Permanent Fund

Total Long-Term Indebtedness

\$9,130,000

\$8,230,000

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$9,130,000	\$8,230,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,500,000
0850 Unassigned Fund Balance	641,646
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,141,646
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,241,646