

# FINAL GENERAL FUND BUDGET

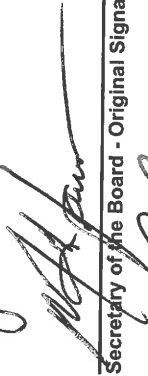
Fiscal Year 2017-2018

## General Fund Budget Approval

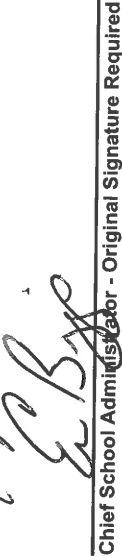
Date of Adoption of the General Fund Budget: 06/08/2017

  
President of the Board - Original Signature Required

6/8/17  
Date

  
Secretary of the Board - Original Signature Required

6/8/17  
Date

  
Chief School Administrator - Original Signature Required

6/14/17  
Date

Mark Jannone  
Contact Person

(570)673-3191 Extn :  
Telephone Extension

mjannone@canton.k12.pa.us  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Canton Area SD	COUNTY : Bradford	AUN : 117081003
-------------------------------------	----------------------	--------------------

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

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

Did you raise property taxes in SY 2017-2018 (compared to 2016-2017 )?

Yes

No

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

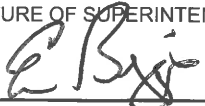
Total Budgeted Expenditures	\$15646088
Ending Unassigned Fund Balance	\$860262
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.5%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/14/17
--	-----------------

DUE DATE: AUGUST 15, 2017

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Canton Area SD	<b>County :</b> Bradford	<b>AUN Number :</b> 117081003
---	-----------------------------	----------------------------------

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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> <i>Judith L. Sourbeer</i>	<b>DATE</b> 05-26-17
---	-------------------------

**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.	Fund Balances will be used to cover revenue shortages for future years.
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.	Fund Balances will be used to cover revenue shortages for future years.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balances will be used to cover revenue shortages for future years.

ITEM

AMOUNTS

**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	2,000,000
0850 Unassigned Fund Balance	1,600,000

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**\$3,600,000**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	4,059,275
7000 Revenue from State Sources	10,517,075
8000 Revenue from Federal Sources	330,000
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources**

**\$14,906,350**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$18,506,350**

Amount

<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	2,789,328
6113	Public Utility Realty Taxes	4,000
6114	Payments in Lieu of Current Taxes - State / Local	50,000
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	565,399
6400	Delinquencies on Taxes Levied / Assessed by the LEA	250,000
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	143,000
<b>REVENUE FROM LOCAL SOURCES</b>		<b>\$4,059,275</b>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding	6,980,282
7160	Tuition for Orphans Subsidy	20,000
7220	Vocational Education	25,000
7271	Special Education funds for School-Aged Pupils	703,335
7311	Pupil Transportation Subsidy	594,395
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	272,120
7330	Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340	State Property Tax Reduction Allocation	298,260
7501	PA Accountability Grants	203,216
7810	State Share of Social Security and Medicare Taxes	333,872
7820	State Share of Retirement Contributions	1,071,595
<b>REVENUE FROM STATE SOURCES</b>		<b>\$10,517,075</b>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	269,000
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,000
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>\$330,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>14,906,350</b>

Act 1 Index (current): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$2,789,335

Amount of Tax Relief for Homestead Exclusions \$298,260

Total Approx. Tax Revenue: \$3,087,595

Approx. Tax Levy for Tax Rate Calculation: \$3,406,240

Section 672.1 Method Choice: (a)(1)

	Bradford	Lycoming	Tioga	Total
<b>2016-17 Data</b>				
a. Assessed Value	\$63,342,168	\$34,257,050	\$45,232,355	\$142,831,573
b. Real Estate Mills	32.2557	14.4257	16.7307	
<b>I. 2017-18 Data</b>				
c. 2015 STEB Market Value	\$183,587,017	\$43,569,731	\$67,316,258	\$294,473,006
d. Assessed Value	\$64,491,218	\$33,729,460	\$45,977,175	\$144,197,853
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0

**2016-17 Calculations**

f. 2016-17 Tax Levy	\$2,043,146	\$494,182	\$756,769	\$3,294,097
(a * b)				

**2017-18 Calculations**

g. Percent of Total Market Value	62.34426%	14.79583%	22.85991%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$2,053,680	\$487,389	\$753,028	\$3,294,097
(f Total * g)				

**II. Base Mills Subject to Index**

(h / a \* 1000) if no reassessment  
(h / (d-e) \* 1000) if reassessment

i. Base Mills Subject to Index	32.4220	14.4257	16.7307	
--------------------------------	---------	---------	---------	--

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	90.46000%	85.45000%	90.58600%	89.74753%
k. Tax Levy Needed	\$2,123,595	\$503,981	\$778,663	\$3,406,239
(Approx. Tax Levy * g)				

**I. 2017-18 Real Estate Tax Rate**

(k / d * 1000)	32.9284	14.9418	16.9358	
----------------	---------	---------	---------	--

**III. Tax Levy Generated by Mills**

m. Tax Levy Generated by Mills	\$2,123,593	\$503,979	\$778,660	\$3,406,232
(l / 1000 * d)				

**n. Tax Levy minus Tax Relief for Homestead Exclusions**

(m - Amount of Tax Relief for Homestead Exclusions)				\$3,107,972
---	--	--	--	-------------

**o. Net Tax Revenue Generated By Mills**

(n * Est. Pct. Collection)				\$2,789,328
----------------------------	--	--	--	-------------

Act 1 Index (current): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$2,789,335

Amount of Tax Relief for Homestead Exclusions \$298,260

Total Approx. Tax Revenue: \$3,087,595

Approx. Tax Levy for Tax Rate Calculation: \$3,406,240

**Index Maximums**

	Bradford	Lycoming	Tioga	Total
p. Maximum Mills Based On Index (i * (1 + Index))	33.5891	14.9450	17.3330	
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)	\$2,166,202	\$504,087	\$796,922	\$3,467,211
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	\$6,069	\$13,374	\$11,800	
Number of Homestead/Farmstead Properties	1045	162	305	1512
Median Assessed Value of Homestead Properties				\$45,550



Act 1 Index (current): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$2,789,335

Amount of Tax Relief for Homestead Exclusions \$298,260

Total Approx. Tax Revenue: \$3,087,595

Approx. Tax Levy for Tax Rate Calculation: \$3,406,240

Section 672.1 Method Choice: (a)(1)

Revenue  
 \$2,789,335  
\$298,260  
 \$3,087,595  
 \$3,406,240

Bradford Lycoming Tioga Total

State Property Tax Reduction Allocation used for: Homestead Exclusions  
 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions  
**Amount of Tax Relief from State/Local Sources**

\$298,260	\$0	\$0	\$298,260
\$0	\$0	\$0	\$0
<b>\$298,260</b>	<b>\$0</b>	<b>\$0</b>	<b>\$298,260</b>

CODE

6111	Current Real Estate Taxes												
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills						
Bradford	64,491,218	32.9284	2,123,593			90.46000%							
Lycoming	33,729,460	14.9418	503,979			85.45000%							
Tioga	45,977,175	16.9358	778,660			90.58600%							
<b>Totals:</b>	<b>144,197,853</b>		<b>3,406,232</b>	<b>298,260</b>	<b>3,107,972</b>	<b>89.74753%</b>	<b>=</b>	<b>2,789,328</b>	<b>X</b>				

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$5.00	12,024
6141	Current Act 511 Per Capita Taxes	Rate	Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	12,024
6143	Current Act 511 Local Services Taxes	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0

6150	Total Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Taxes - Proportional Assessments	0.500%		475,000	475,000
6152	Current Act 511 Earned Income Taxes	200.0000	0.000%	25,399	25,399
6153	Current Act 511 Occupation Taxes	0.500%	0.000%	65,000	65,000
6154	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6156	Current Act 511 Business Privilege Taxes	0.000%	0.000%	0	0
6157	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total</b>	<b>Current Act 511 Taxes - Proportional Assessments</b>			<b>565,399</b>	<b>565,399</b>
<b>Total</b>	<b>Act 511, Current Taxes</b>			<b>12</b>	<b>3,533,676</b>

6150	Total Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Taxes - Proportional Assessments	0.500%		475,000	475,000
6152	Current Act 511 Earned Income Taxes	200.0000	0.000%	25,399	25,399
6153	Current Act 511 Occupation Taxes	0.500%	0.000%	65,000	65,000
6154	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6156	Current Act 511 Business Privilege Taxes	0.000%	0.000%	0	0
6157	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total</b>	<b>Current Act 511 Taxes - Proportional Assessments</b>			<b>565,399</b>	<b>565,399</b>
<b>Total</b>	<b>Act 511, Current Taxes</b>			<b>12</b>	<b>3,533,676</b>

6150	Total Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Taxes - Proportional Assessments	0.500%		475,000	475,000
6152	Current Act 511 Earned Income Taxes	200.0000	0.000%	25,399	25,399
6153	Current Act 511 Occupation Taxes	0.500%	0.000%	65,000	65,000
6154	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6156	Current Act 511 Business Privilege Taxes	0.000%	0.000%	0	0
6157	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total</b>	<b>Current Act 511 Taxes - Proportional Assessments</b>			<b>565,399</b>	<b>565,399</b>
<b>Total</b>	<b>Act 511, Current Taxes</b>			<b>12</b>	<b>3,533,676</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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Bradford	32.4220	32.9284	1.57%	Yes	3.6%				
	Lycoming	14.4257	14.9418	3.58%	Yes	3.6%				
	Tioga	16.7307	16.9358	1.23%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,359,347
1200 Special Programs - Elementary / Secondary	1,958,064
1300 Vocational Education	253,000
1400 Other Instructional Programs - Elementary / Secondary	204,305
<b>Total Instruction</b>	<b>\$9,774,716</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	386,845
2200 Support Services - Instructional Staff	298,709
2300 Support Services - Administration	922,840
2400 Support Services - Pupil Health	163,383
2500 Support Services - Business	384,858
2600 Operation and Maintenance of Plant Services	1,073,956
2700 Student Transportation Services	830,700
2800 Support Services - Central	327,906
<b>Total Support Services</b>	<b>\$4,389,197</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	406,257
3300 Community Services	35
<b>Total Operation of Non-Instructional Services</b>	<b>\$406,292</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	42,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$42,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	933,883
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,033,883</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$15,646,088</b>

Description Amount

<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,185,606
200 Personnel Services - Employee Benefits	2,645,280
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	38,400
500 Other Purchased Services	296,200
600 Supplies	172,346
800 Other Objects	3,515
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,359,347</b>

<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	850,557
200 Personnel Services - Employee Benefits	757,322
300 Purchased Professional and Technical Services	200,000
400 Purchased Property Services	20,000
500 Other Purchased Services	110,500
600 Supplies	18,700
800 Other Objects	985
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,958,064</b>

<b>1300 Vocational Education</b>	
400 Purchased Property Services	253,000
<b>Total Vocational Education</b>	<b>\$253,000</b>

<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,305
500 Other Purchased Services	200,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$204,305</b>

<b>Total Instruction</b>	<b>\$9,774,716</b>
--------------------------	--------------------

<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	162,396
200 Personnel Services - Employee Benefits	126,339
300 Purchased Professional and Technical Services	89,000
400 Purchased Property Services	300
500 Other Purchased Services	4,400
600 Supplies	3,800
800 Other Objects	610
<b>Total Support Services - Students</b>	<b>\$386,845</b>

<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	99,889
200 Personnel Services - Employee Benefits	82,210
300 Purchased Professional and Technical Services	82,535
400 Purchased Property Services	2,400
500 Other Purchased Services	18,350

<u>Description</u>	<u>Amount</u>
600 Supplies	13,050
800 Other Objects	275
<b>Total Support Services - Instructional Staff</b>	<b>\$298,709</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	482,124
200 Personnel Services - Employee Benefits	303,501
300 Purchased Professional and Technical Services	80,125
400 Purchased Property Services	1,635
500 Other Purchased Services	20,605
600 Supplies	25,550
800 Other Objects	9,300
<b>Total Support Services - Administration</b>	<b>\$922,840</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	98,686
200 Personnel Services - Employee Benefits	60,507
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	140
500 Other Purchased Services	1,400
600 Supplies	1,300
800 Other Objects	350
<b>Total Support Services - Pupil Health</b>	<b>\$163,383</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	202,113
200 Personnel Services - Employee Benefits	161,295
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	2,600
500 Other Purchased Services	4,200
600 Supplies	3,000
800 Other Objects	250
<b>Total Support Services - Business</b>	<b>\$384,858</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	346,022
200 Personnel Services - Employee Benefits	308,725
300 Purchased Professional and Technical Services	63,678
400 Purchased Property Services	147,000
500 Other Purchased Services	80,531
600 Supplies	128,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,073,956</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	823,000
600 Supplies	5,700
<b>Total Student Transportation Services</b>	<b>\$830,700</b>
<b>2800 Support Services - Central</b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	96,557
200 Personnel Services - Employee Benefits	78,074
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	6,000
500 Other Purchased Services	26,900
600 Supplies	112,375
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$327,906</b>
<b>Total Support Services</b>	<b>\$4,389,197</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	154,785
200 Personnel Services - Employee Benefits	67,286
300 Purchased Professional and Technical Services	73,100
400 Purchased Property Services	13,600
500 Other Purchased Services	41,900
600 Supplies	53,386
800 Other Objects	2,200
<b>Total Student Activities</b>	<b>\$406,257</b>
<b>3300 Community Services</b>	
800 Other Objects	35
<b>Total Community Services</b>	<b>\$35</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$406,292</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
700 Property	42,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$42,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$42,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	933,883
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$933,883</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,033,883</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,646,088</b>

**Schedule Of Cash And Investments (CAIN)**

06/30/2017 Estimate                      06/30/2018 Projection

General Fund	3,600,000	3,000,000
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	20,000	18,000
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	225,000	225,000
Permanent Fund		

**Total Cash and Short-Term Investments**                      **\$3,845,000**                      **\$3,243,000**

06/30/2017 Estimate                      06/30/2018 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		



06/30/2017 Estimate

06/30/2018 Projection

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

\$3,845,000

\$3,243,000

**Long-Term Indebtedness**

General Fund	06/30/2017 Estimate	06/30/2018 Projection
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	8,000,000	7,400,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	230,000	230,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$8,230,000</b>	<b>\$7,630,000</b>

**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

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

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

**Total Child Care Operations Fund**

**Other Enterprise Funds**

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

**Total Other Enterprise Funds**

**Internal Service Fund**

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

**Total Internal Service Fund**

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

06/30/2017 Estimate

06/30/2018 Projection

**Long-Term Indebtedness**

**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

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>Long-Term Indebtedness</b>		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$8,230,000</b>	<b>\$7,630,000</b>

**Short-Term Payables**

06/30/2017 Estimate                      06/30/2018 Projection

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$8,230,000</b>	<b>\$7,630,000</b>
---------------------------	--------------------	--------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	860,262
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,860,262</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,960,262</b>