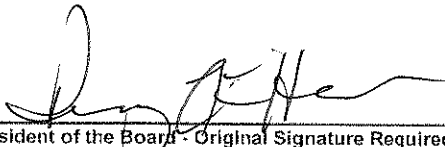



**FINAL GENERAL FUND BUDGET**

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2016

  
\_\_\_\_\_  
President of the Board - Original Signature Required6-14-16  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6-14-16  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6-14-16  
\_\_\_\_\_  
Date

Lois E Reed

\_\_\_\_\_  
Contact Person

(610)264-5571

Extn :

\_\_\_\_\_  
Telephone\_\_\_\_\_  
Extension

reedl@cattysd.org

\_\_\_\_\_  
Email Address

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET

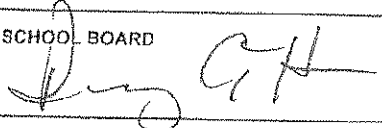
24 PS 6-687(a)(1)

(03/2006)

School District Name : Catasauqua Area SD	County : Lehigh	AUN Number : 121391303
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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 5-10-16
---	-----------------

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

<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>		
0810 Nonspendable Fund Balance	335,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	846,674	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>846,674</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	19,161,522	
7000 Revenue from State Sources	9,281,805	
8000 Revenue from Federal Sources	473,098	
9000 Other Financing Sources	650,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>29,566,425</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>30,413,099</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,670,500
6112 Interim Real Estate Taxes	156,300
6113 Public Utility Realty Taxes	20,225
6114 Payments in Lieu of Current Taxes - State / Local	33,286
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	1,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	382,000
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	37,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	319,145
6910 Rentals	122,201
6940 Tuition from Patrons	135,500
6990 Refunds and Other Miscellaneous Revenue	272,865
<b>REVENUE FROM LOCAL SOURCES</b>	<b>19,161,522</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,409,525
7160 Tuition for Orphans Subsidy	22,800
7271 Special Education funds for School-Aged Pupils	972,095
7310 Transportation (Pupil and Nonpublic/CS)	215,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	335,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	681,694
7505 Ready to Learn Block Grant	171,332
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	6,500
7810 State Share of Social Security and Medicare Taxes	494,947
7820 State Share of Retirement Contributions	1,942,912
<b>REVENUE FROM STATE SOURCES</b>	<b>9,281,805</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	315,311
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,825
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,962
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>473,098</b>

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	650,000
OTHER FINANCING SOURCES	650,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,566,425

AUN: 121391303 Catasauqua 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): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,670,575

Amount of Tax Relief for Homestead Exclusions

\$681,694

Total Approx. Tax Revenue:

\$16,352,269

Approx. Tax Levy for Tax Rate Calculation:

\$16,836,926

	Lehigh	Northampton	Total
<b>2015-16 Data</b>			
a. Assessed Value	\$840,527,500	\$54,072,000	\$894,599,500
b. Real Estate Mills	16.3100	53.7200	
<b>2016-17 Data</b>			
c. 2014 STEB Market Value	\$712,328,416	\$148,263,055	\$860,591,471
d. Assessed Value	\$826,209,900	\$54,277,700	\$880,487,600
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2015-16 Calculations</b>			
f. 2015-16 Tax Levy	\$13,709,004	\$2,904,748	\$16,613,752
(a * b)			
<b>2016-17 Calculations</b>			
g. Percent of Total Market Value	82.77196%	17.22804%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$13,751,528	\$2,862,224	\$16,613,752
(f Total * g)			
i. Base Mills Subject to Index	16.3605	53.7200	
(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%	97.00000%
k. Tax Levy Needed	\$13,936,254	\$2,900,672	\$16,836,926
(Approx. Tax Levy * g)			
l. 2016-17 Real Estate Tax Rate	16.8676	53.4413	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$13,936,178	\$2,900,671	\$16,836,849
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$16,155,155
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,670,500
(n * Est. Pct. Collection)			

AUN: 121391303    Catasauqua 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): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,670,575

Amount of Tax Relief for Homestead Exclusions

\$681,694

Total Approx. Tax Revenue:

\$16,352,269

Approx. Tax Levy for Tax Rate Calculation:

\$16,836,926

	Lehigh	Northampton	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	16.8676	55.3853	
q. Mills In Excess of Index (if $(i > p)$ , $(i - p)$ )	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$13,936,178	\$3,006,187	\$16,942,365
IV. s. Millage Rate within Index? (if $i > p$ Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if $(m > r)$ , $(m - r)$ )	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ( $i * \text{Est. Pct. Collection}$ )	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$15,262	\$5,288	
Number of Homestead/Farmstead Properties	1793	800	2593
Median Assessed Value of Homestead Properties			\$131,000

AUN: 121391303 Catasauqua 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): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,670,575

Amount of Tax Relief for Homestead Exclusions

\$681,694

Total Approx. Tax Revenue:

\$16,352,269

Approx. Tax Levy for Tax Rate Calculation:

\$16,836,926

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$681,694

Lowering RE Tax Rate

\$0

\$681,694

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$681,694



CODE6111 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>
Lehigh	826,209,900	16.8676	13,936,178			97.00000%	
Northampton	54,277,700	53.4413	2,900,671			97.00000%	
<b>Totals:</b>	<b>880,487,600</b>		<b>16,836,849</b>	681,694 =	16,155,155 X	97.00000% =	15,670,500

	<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>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	50,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>	<b>50,000</b>	<b>50,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	1,205,000
6152 Current Act 511 Occupation Taxes	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	395,000
6154 Current Act 511 Amusement Taxes	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	10.0000	350,000
<b>Total Current Act 511 Taxes – Proportional Assessments</b>	<b>1,950,000</b>	<b>1,950,000</b>
<b>Total Act 511, Current Taxes</b>		<b>2,000,000</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>860,591,471 X</b>	<b>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
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	16.3605	16.8676	3.10%	Yes	3.1%				
	Northampton	53.7200	53.4413	-0.50%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679					3.1%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.1%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments	10.000%	10.0000	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,073,142
1200 Special Programs - Elementary / Secondary	4,462,998
1300 Vocational Education	805,870
1400 Other Instructional Programs - Elementary / Secondary	70,326
1500 Nonpublic School Programs	8,626
1700 Higher Education Programs	174,993
<b>Total Instruction</b>	<b>17,595,955</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	997,551
2200 Support Services - Instructional Staff	1,113,152
2300 Support Services - Administration	2,076,236
2400 Support Services - Pupil Health	277,102
2500 Support Services - Business	480,701
2600 Operation and Maintenance of Plant Services	1,986,928
2700 Student Transportation Services	909,500
2800 Support Services - Central	55,577
2900 Other Support Services	23,745
<b>Total Support Services</b>	<b>7,920,492</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	711,746
3300 Community Services	28,927
<b>Total Operation of Non-Instructional Services</b>	<b>740,673</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,089,684
5200 Interfund Transfers - Out	219,621
<b>Total Other Expenditures and Financing Uses</b>	<b>3,309,305</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>29,566,425</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,747,044
200 Personnel Services - Employee Benefits	4,427,225
300 Purchased Professional and Technical Services	63,368
400 Purchased Property Services	325
500 Other Purchased Services	677,880
600 Supplies	156,180
800 Other Objects	1,120
<b>Total Regular Programs - Elementary / Secondary</b>	<b>12,073,142</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,806,378
200 Personnel Services - Employee Benefits	1,077,838
300 Purchased Professional and Technical Services	1,008,167
500 Other Purchased Services	559,625
600 Supplies	9,400
800 Other Objects	1,590
<b>Total Special Programs - Elementary / Secondary</b>	<b>4,462,998</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	805,870
<b>Total Vocational Education</b>	<b>805,870</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	2,826
500 Other Purchased Services	60,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>70,326</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	8,626
<b>Total Nonpublic School Programs</b>	<b>8,626</b>
<b>1700 Higher Education Programs</b>	
500 Other Purchased Services	174,993
<b>Total Higher Education Programs</b>	<b>174,993</b>
<b>Total Instruction</b>	<b>17,595,955</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	589,081
200 Personnel Services - Employee Benefits	379,240
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	300
600 Supplies	7,500
800 Other Objects	430
<b>Total Support Services - Students</b>	<b>997,551</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	572,665
200 Personnel Services - Employee Benefits	352,867
300 Purchased Professional and Technical Services	35,250
400 Purchased Property Services	9,750
500 Other Purchased Services	17,121
600 Supplies	67,694
700 Property	53,800
800 Other Objects	4,005
<b>Total Support Services - Instructional Staff</b>	<b>1,113,152</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,092,635
200 Personnel Services - Employee Benefits	739,125
300 Purchased Professional and Technical Services	154,000
500 Other Purchased Services	43,130
600 Supplies	10,470
700 Property	600
800 Other Objects	36,276
<b>Total Support Services - Administration</b>	<b>2,076,236</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	175,026
200 Personnel Services - Employee Benefits	90,476
300 Purchased Professional and Technical Services	7,700
500 Other Purchased Services	150
600 Supplies	3,700
800 Other Objects	50
<b>Total Support Services - Pupil Health</b>	<b>277,102</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	208,967
200 Personnel Services - Employee Benefits	181,042
300 Purchased Professional and Technical Services	9,684
400 Purchased Property Services	39,989
500 Other Purchased Services	10,195
600 Supplies	28,799
700 Property	600
800 Other Objects	1,425
<b>Total Support Services - Business</b>	<b>480,701</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	528,449
200 Personnel Services - Employee Benefits	461,510
300 Purchased Professional and Technical Services	12,568
400 Purchased Property Services	720,123
500 Other Purchased Services	119,153
600 Supplies	141,000
700 Property	2,400

LEA : 121391303 Catasauqua Area SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,725
<b>Total Operation and Maintenance of Plant Services</b>	<b>1,986,928</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	379,631
200 Personnel Services - Employee Benefits	175,282
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	46,130
500 Other Purchased Services	76,750
600 Supplies	125,400
700 Property	102,032
800 Other Objects	1,775
<b>Total Student Transportation Services</b>	<b>909,500</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	53,777
400 Purchased Property Services	800
600 Supplies	600
800 Other Objects	400
<b>Total Support Services - Central</b>	<b>55,577</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	23,745
<b>Total Other Support Services</b>	<b>23,745</b>
<b>Total Support Services</b>	<b>7,920,492</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	362,212
200 Personnel Services - Employee Benefits	142,689
300 Purchased Professional and Technical Services	83,945
400 Purchased Property Services	19,950
500 Other Purchased Services	56,900
600 Supplies	28,475
700 Property	3,000
800 Other Objects	14,575
<b>Total Student Activities</b>	<b>711,746</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	23,500
600 Supplies	427
800 Other Objects	5,000
<b>Total Community Services</b>	<b>28,927</b>
<b>Total Operation of Non-Instructional Services</b>	<b>740,673</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	882,900
900 Other Uses of Funds	2,206,784

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	3,089,684
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	219,621
Total Interfund Transfers - Out	219,621
Total Other Expenditures and Financing Uses	3,309,305
<b>TOTAL EXPENDITURES</b>	<b>29,566,425</b>

LEA : 121391303 Catasauqua Area SD

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**Cash and Short-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	1,813,980	2,813,980
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	200,000	200,000
Capital Reserve Fund - \$ 690, \$1850	31,672	
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	37,392	40,000
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>Total Cash and Short-Term Investments</b>	<b>2,083,044</b>	<b>3,053,980</b>

**Long-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



Long-Term Investments

Permanent Fund

Total Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

TOTAL CASH AND INVESTMENTS

2,083,044

3,053,980

Long-Term Indebtedness06/30/2016 Estimate06/30/2017 Projection**General Fund**

0510 Bonds Payable	43,700,000	41,835,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	720,935	380,512
0540 Accumulated Compensated Absences	721,721	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

**Total General Fund**

\$45,142,656	\$42,915,512
--------------	--------------

**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		

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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 Indebtedness06/30/2016 Estimate06/30/2017 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 Indebtedness06/30/2016 Estimate06/30/2017 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

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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**

**\$45,142,656**

**\$42,915,512**

Short-Term Payables06/30/2016 Estimate06/30/2017 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**

\$45,142,656

\$42,915,512

Account Description	Amounts
0810 Nonspendable Fund Balance	335,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	846,674
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$846,674

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,181,674
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