



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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Bethlehem Area SD	<b>County :</b> Northampton	<b>AUN Number :</b> 120481002
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/9/16
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**DUE DATE:            IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethlehem Area SD	COUNTY : Northampton	AUN : 120481002
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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	\$260755990
Ending Unassigned Fund Balance	\$17519970
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

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 6/13/16
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DUE DATE: AUGUST 15, 2016

<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	325,004
0820 Restricted Fund Balance	6,743
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	8,001,687
0850 Unassigned Fund Balance	17,918,283
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>28,919,970</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	180,868,457
7000 Revenue from State Sources	69,475,831
8000 Revenue from Federal Sources	5,472,349
9000 Other Financing Sources	4,939,353
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>260,755,990</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>289,675,960</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	149,715,951
6112 Interim Real Estate Taxes	937,641
6113 Public Utility Realty Taxes	180,000
6114 Payments in Lieu of Current Taxes - State / Local	449,000
6120 Current Per Capita Taxes, Section 679	220,000
6140 Current Act 511 Taxes - Flat Rate Assessments	533,600
6150 Current Act 511 Taxes - Proportional Assessments	19,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,606,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	338,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,961,747
6910 Rentals	300,000
6920 Contributions and Donations from Private Sources	535,318
6940 Tuition from Patrons	278,500
6980 Revenue from Community Services Activities	2,500
6990 Refunds and Other Miscellaneous Revenue	370,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>180,868,457</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	30,630,883
7160 Tuition for Orphans Subsidy	225,000
7250 Migratory Children	1,000
7271 Special Education funds for School-Aged Pupils	7,354,008
7292 Pre-K Counts	646,000
7310 Transportation (Pupil and Nonpublic/CS)	2,260,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,596,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	335,000
7340 State Property Tax Reduction Allocation	4,743,340
7505 Ready to Learn Block Grant	2,089,553
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,142,319
7810 State Share of Social Security and Medicare Taxes	3,803,108
7820 State Share of Retirement Contributions	14,649,020
<b>REVENUE FROM STATE SOURCES</b>	<b>69,475,831</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	5,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,782,599
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	682,527
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	234,590
8580 Child Care and Development Block Grants	162,633
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	105,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>5,472,349</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	4,919,353
<b>OTHER FINANCING SOURCES</b>	<b>4,939,353</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>260,755,990</b>

AUN: 120481002 Bethlehem Area SD

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

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Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$149,730,365</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$4,743,340</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$154,473,705</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$166,322,481</b>		

	Lehigh	Northampton	Total
<hr/>			
<b>2015-16 Data</b>			
a. Assessed Value	\$1,653,215,472	\$2,511,481,150	\$4,164,696,622
b. Real Estate Mills	16.2300	52.5100	
<b>I. 2016-17 Data</b>			
c. 2014 STEB Market Value	\$1,422,817,406	\$7,000,868,313	\$8,423,685,719
d. Assessed Value	\$1,656,189,700	\$2,557,223,850	\$4,213,413,550
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2015-16 Calculations</b>			
f. 2015-16 Tax Levy	\$26,831,687	\$131,877,875	\$158,709,562
(a * b)			
<b>2016-17 Calculations</b>			
g. Percent of Total Market Value	16.89068%	83.10932%	100.00000%
<b>II. h. Rebalanced 2015-16 Tax Levy</b>	<b>\$26,807,124</b>	<b>\$131,902,438</b>	<b>\$158,709,562</b>
(f Total * g)			
i. Base Mills Subject to Index	16.2300	52.5197	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	92.75000%	92.65000%	92.66689%
k. Tax Levy Needed	\$28,092,998	\$138,229,483	\$166,322,481
(Approx. Tax Levy * g)			
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>16.9600</b>	<b>54.0500</b>	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$28,088,977</b>	<b>\$138,217,949</b>	<b>\$166,306,926</b>
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$161,563,586
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$149,715,951
(n * Est. Pct. Collection)			

AUN: 120481002 Bethlehem Area SD

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

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Act 1 Index (current): 2.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$149,730,365

Amount of Tax Relief for Homestead Exclusions

\$4,743,340

Total Approx. Tax Revenue:

\$154,473,705

Approx. Tax Levy for Tax Rate Calculation:

\$166,322,481

	Lehigh	Northampton	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	16.7006	54.0427	
q. Mills In Excess of Index (if l > p), (l - p))	0.2594	0.0073	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,659,362	\$138,199,281	\$165,858,643
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$429,615	\$18,668	\$448,283
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$398,468	\$17,296	\$415,764

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$10,974	\$3,444	
Number of Homestead/Farmstead Properties	5172	20313	25485
Median Assessed Value of Homestead Properties			\$60,700

Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$149,730,365		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,743,340</u>		
Total Approx. Tax Revenue:	\$154,473,705		
Approx. Tax Levy for Tax Rate Calculation:	\$166,322,481		

	Lehigh	Northampton		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$4,743,340	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$4,743,340</b>

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>
Lehigh	1,656,189,700	16.9600	28,088,977			92.75000%	
Northampton	2,557,223,850	54.0500	138,217,949			92.65000%	
<b>Totals:</b>	<b>4,213,413,550</b>		<b>166,306,926</b>	<b>4,743,340</b>	<b>161,563,586</b>	<b>92.66689%</b>	<b>149,715,951</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		220,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	220,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	313,600
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>533,600</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	13,450,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,400,000
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	1.5000	0.000	3,500,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>19,350,000</b>
<b>Total Act 511, Current Taxes</b>			<b>19,883,600</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>8,423,685,719 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>101,084,229</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Lehigh	16.2300	16.9600	4.50%	No	2.9%			
	Northampton	52.5197	54.0500	2.92%	No	2.9%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.9%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%			
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%			
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	2.9%			
6144	Current Act 511 Trailer Taxes					2.9%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.9%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.9%			
6152	Current Act 511 Occupation Taxes					2.9%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%			
6154	Current Act 511 Amusement Taxes					2.9%			
6155	Current Act 511 Business Privilege Taxes					2.9%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.9%			
6157	Current Act 511 Mercantile Taxes	1.5	1.500	0.00%	Yes	2.9%			
6159	Current Act 511 Taxes, Other Proportional Assessments					2.9%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	120,724,300
1200 Special Programs - Elementary / Secondary	34,354,564
1300 Vocational Education	7,292,827
1400 Other Instructional Programs - Elementary / Secondary	1,812,621
1700 Higher Education Programs	2,401,276
1800 Pre-Kindergarten	709,879
<b>Total Instruction</b>	<b>167,295,467</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,799,893
2200 Support Services - Instructional Staff	6,616,334
2300 Support Services - Administration	11,635,784
2400 Support Services - Pupil Health	2,403,834
2500 Support Services - Business	2,144,864
2600 Operation and Maintenance of Plant Services	17,869,966
2700 Student Transportation Services	8,350,945
2800 Support Services - Central	5,670,729
2900 Other Support Services	109,199
<b>Total Support Services</b>	<b>64,601,548</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,864,842
3300 Community Services	52,775
<b>Total Operation of Non-Instructional Services</b>	<b>2,917,617</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	22,941,358
5900 Budgetary Reserve	3,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>25,941,358</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>260,755,990</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	56,444,969
200 Personnel Services - Employee Benefits	37,631,280
300 Purchased Professional and Technical Services	2,292,310
400 Purchased Property Services	301,926
500 Other Purchased Services	20,239,270
600 Supplies	1,969,813
700 Property	1,792,729
800 Other Objects	52,003
<b>Total Regular Programs - Elementary / Secondary</b>	<b>120,724,300</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	11,544,486
200 Personnel Services - Employee Benefits	8,355,390
300 Purchased Professional and Technical Services	7,717,626
400 Purchased Property Services	15,560
500 Other Purchased Services	6,597,890
600 Supplies	87,112
700 Property	9,500
800 Other Objects	27,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>34,354,564</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	7,292,827
<b>Total Vocational Education</b>	<b>7,292,827</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	280,177
200 Personnel Services - Employee Benefits	123,545
300 Purchased Professional and Technical Services	748,299
500 Other Purchased Services	659,000
600 Supplies	1,000
800 Other Objects	600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>1,812,621</b>
<b>1700 Higher Education Programs</b>	
500 Other Purchased Services	2,401,276
<b>Total Higher Education Programs</b>	<b>2,401,276</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	387,339
200 Personnel Services - Employee Benefits	309,632
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	1,000
600 Supplies	6,608
700 Property	1,800
800 Other Objects	500

<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>709,879</b>
<b>Total Instruction</b>	<b>167,295,467</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	5,628,228
200 Personnel Services - Employee Benefits	3,686,436
300 Purchased Professional and Technical Services	296,411
400 Purchased Property Services	16,520
500 Other Purchased Services	10,692
600 Supplies	51,251
700 Property	950
800 Other Objects	109,405
<b>Total Support Services - Students</b>	<b>9,799,893</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,994,918
200 Personnel Services - Employee Benefits	1,802,102
300 Purchased Professional and Technical Services	1,494,107
400 Purchased Property Services	16,500
500 Other Purchased Services	116,925
600 Supplies	174,398
700 Property	6,870
800 Other Objects	10,514
<b>Total Support Services - Instructional Staff</b>	<b>6,616,334</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	6,113,213
200 Personnel Services - Employee Benefits	3,747,978
300 Purchased Professional and Technical Services	1,288,500
400 Purchased Property Services	142,513
500 Other Purchased Services	182,441
600 Supplies	76,136
700 Property	26,442
800 Other Objects	58,561
<b>Total Support Services - Administration</b>	<b>11,635,784</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,354,325
200 Personnel Services - Employee Benefits	973,874
300 Purchased Professional and Technical Services	14,700
400 Purchased Property Services	2,880
500 Other Purchased Services	20,500
600 Supplies	22,010
700 Property	14,000
800 Other Objects	1,545
<b>Total Support Services - Pupil Health</b>	<b>2,403,834</b>

<u>Description</u>	<u>Amount</u>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,016,672
200 Personnel Services - Employee Benefits	716,016
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	311,590
500 Other Purchased Services	39,336
600 Supplies	10,500
700 Property	5,000
800 Other Objects	5,750
<b>Total Support Services - Business</b>	<b>2,144,864</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	6,610,178
200 Personnel Services - Employee Benefits	4,988,835
300 Purchased Professional and Technical Services	337,725
400 Purchased Property Services	3,638,960
500 Other Purchased Services	557,838
600 Supplies	1,480,705
700 Property	250,775
800 Other Objects	4,950
<b>Total Operation and Maintenance of Plant Services</b>	<b>17,869,966</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	3,545,864
200 Personnel Services - Employee Benefits	2,484,951
300 Purchased Professional and Technical Services	162,824
400 Purchased Property Services	109,540
500 Other Purchased Services	1,372,026
600 Supplies	632,400
700 Property	41,340
800 Other Objects	2,000
<b>Total Student Transportation Services</b>	<b>8,350,945</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	2,259,932
200 Personnel Services - Employee Benefits	1,884,352
300 Purchased Professional and Technical Services	380,375
400 Purchased Property Services	381,730
500 Other Purchased Services	199,825
600 Supplies	484,635
700 Property	77,200
800 Other Objects	2,680
<b>Total Support Services - Central</b>	<b>5,670,729</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	108,249
800 Other Objects	950
<b>Total Other Support Services</b>	<b>109,199</b>
<b>Total Support Services</b>	<b>64,601,548</b>

<u>Description</u>	<u>Amount</u>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,517,942
200 Personnel Services - Employee Benefits	627,493
300 Purchased Professional and Technical Services	156,663
400 Purchased Property Services	42,232
500 Other Purchased Services	276,368
600 Supplies	207,316
700 Property	15,000
800 Other Objects	21,828
<b>Total Student Activities</b>	<b>2,864,842</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	575
300 Purchased Professional and Technical Services	50,000
600 Supplies	200
<b>Total Community Services</b>	<b>52,775</b>
<b>Total Operation of Non-Instructional Services</b>	<b>2,917,617</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	12,805,803
900 Other Uses of Funds	10,135,555
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>22,941,358</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	3,000,000
<b>Total Budgetary Reserve</b>	<b>3,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>25,941,358</b>
<b>TOTAL EXPENDITURES</b>	<b>260,755,990</b>

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**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	39,000,000	36,000,000
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	3,100,000	1,000,000
Other Capital Projects Fund	1,000,000	9,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	40,000
Child Care Operations Fund	1,000,000	700,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	230,000	200,000
Investment Trust Fund	12,000,000	11,000,000
Pension Trust Fund		
Activity Fund	550,000	525,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>56,930,000</b>	<b>58,465,000</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 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		

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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**

**56,930,000**

**58,465,000**

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**General Fund**

0510 Bonds Payable	280,220,000	290,084,445
0520 Extended-Term Financing Agreements Payable	1,192,433	1,049,425
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,500,000	4,300,000
0550 Authority Lease Obligations	3,222,198	2,663,416
0560 Other Post-Employment Benefits (OPEB)	327,828,904	350,000,000
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$616,963,535</b>	<b>\$648,097,286</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

545,495

**Total Capital Reserve Fund - \$ 1431 \$545,495**

**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

3,000

3,000

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

4,200,000

4,500,000

0599 Other Long-Term Liabilities

**Total Child Care Operations Fund \$4,203,000 \$4,503,000**

**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**

**\$621,166,535**

**\$653,145,781**

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	7,700,000	8,000,000
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	250,000	450,000
Other Capital Projects Fund	6,000,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	650,000	650,000
Child Care Operations Fund	460,000	425,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	25,000
Investment Trust Fund	2,700,000	2,800,000
Pension Trust Fund		
Activity Fund	5,000	5,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$17,790,000</b>	<b>\$17,355,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$638,956,535</b>	<b>\$670,500,781</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	325,004
0820 Restricted Fund Balance	6,743
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	8,400,000
0850 Unassigned Fund Balance	17,519,970
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$28,919,970</b>
<b>5900 Budgetary Reserve</b>	<b>3,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$32,251,717</b>