

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/09/2017



President of the Board - Original Signature Required

6-13-17

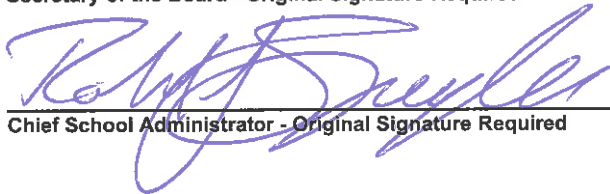
Date



Secretary of the Board - Original Signature Required

6-13-17

Date



Chief School Administrator - Original Signature Required

6-13-17

Date

Lois E Reed

Contact Person

(610)264-5571

Extn :

Telephone

Extension

reedl@cattysd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Catasauqua Area SD	COUNTY : Lehigh	AUN : 121391303
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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)	Yes	No
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  X  
No

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

Total Budgeted Expenditures	\$30238608
Ending Unassigned Fund Balance	\$25000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.1%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.  
Yes  X  
No

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

SIGNATURE OF SUPERINTENDENT <i>Robert S. Douglas</i>	DATE 6-13-17
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DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF  
FOR PUBLIC INSPECTION OF 2**

24 PS 6-1

(03/2006)

<b>School District Name :</b> Catawquiza Area SD	<b>County :</b> Lehigh
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Section 687(a)(1) of the School Code requires the president of the board of school the proposed budget was prepared, presented and will be made available for public of Education.

I hereby certify that the above Infor

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 
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**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.	Money budgeted in Budgetary Reserve because of size of Fund Balance and need for contingency for Charter Schools and Special Education.
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.	Not using Funding Balance for 17-18 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	25,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$25,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	19,802,014	
7000 Revenue from State Sources	9,471,974	
8000 Revenue from Federal Sources	361,000	
9000 Other Financing Sources	603,520	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$30,238,508</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$30,263,508</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	16,236,866
6112 Interim Real Estate Taxes	307,000
6113 Public Utility Realty Taxes	19,350
6114 Payments in Lieu of Current Taxes - State / Local	34,300
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	1,785,462
6400 Delinquencies on Taxes Levied / Assessed by the LEA	412,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	28,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	316,500
6910 Rentals	178,300
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	63,000
6990 Refunds and Other Miscellaneous Revenue	281,236
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$19,802,014</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,409,525
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	972,095
7311 Pupil Transportation Subsidy	210,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	335,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,500
7340 State Property Tax Reduction Allocation	682,595
7505 Ready to Learn Block Grant	195,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,600
7810 State Share of Social Security and Medicare Taxes	502,367
7820 State Share of Retirement Contributions	2,099,292
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,471,974</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	305,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$361,000</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	603,520
<b>OTHER FINANCING SOURCES</b>	<b>\$603,520</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,238,508</b>

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$16,236,935

Amount of Tax Relief for Homestead Exclusions

\$683,564

Total Approx. Tax Revenue:

\$16,920,499

Approx. Tax Levy for Tax Rate Calculation:

\$17,422,672

Lehigh

Northampton

Total

**2016-17 Data**

a. Assessed Value

\$826,209,900

\$54,277,700

\$880,487,600

b. Real Estate Mills

16.8676

53.4413

**I. 2017-18 Data**

c. 2015 STEB Market Value

\$698,192,790

\$149,534,310

\$847,727,100

d. Assessed Value

\$824,632,100

\$54,425,000

\$879,057,100

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2016-17 Calculations**

f. 2016-17 Tax Levy

\$13,936,178

\$2,900,671

\$16,836,849

(a \* b)

**2017-18 Calculations**

g. Percent of Total Market Value

82.36056%

17.63944%

100.00000%

**II. h. Rebalanced 2016-17 Tax Levy**

\$13,866,923

\$2,969,926

\$16,836,849

(f Total \* g)

i. Base Mills Subject to Index

16.8676

54.7172

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

97.00000%

97.00000%

97.00000%

k. Tax Levy Needed

\$14,349,410

\$3,073,262

\$17,422,672

(Approx. Tax Levy \* g)

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

17.4009

56.4678

(k / d \* 1000)

**III. m. Tax Levy Generated by Mills**

\$14,349,341

\$3,073,260

\$17,422,601

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$16,739,037

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$16,236,866

(n \* Est. Pct. Collection)

Act 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

4  
\$16,236,935  
\$683,564  
\$16,920,499  
\$17,422,672

Lehigh

Northampton

Total

**Index Maximums**

p. Maximum Mills Based On Index  
(i \* (1 + Index))

17.4073 56.4681

q. Mills In Excess of Index  
(if (l > p), (l - p))

0.0000 0.0000

r. Maximum Tax Levy Based On Index  
(p / 1000 \* d)

\$14,354,618 \$3,073,276 \$17,427,894

IV.

s. Millage Rate within Index?  
(If l > 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  
(t \* Est. Pct. Collection)

\$0 \$0 \$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead  
Number of Homestead/Farmstead Properties  
Median Assessed Value of Homestead Properties

\$15,038 \$5,217  
1758 780 2538  
\$131,000

Act 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$16,236,935

\$683,564

\$16,920,499

\$17,422,672

Section 672.1 Method Choice: (a)(1)

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$682,595

Lowering RE Tax Rate

\$0

\$682,595

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

\$969

\$969

**Amount of Tax Relief from State/Local Sources**

**\$683,564**

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	824,632,100	17.4009	14,349,341			97.00000%	
Northampton	54,425,000	56.4678	3,073,260			97.00000%	
<b>Totals:</b>	<b>879,057,100</b>		<b>17,422,601</b>	<b>683,564</b>	<b>= 16,739,037</b>	<b>X 97.00000%</b>	<b>= 16,236,866</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 <u>Current Act 511 Per Capita Taxes</u>	\$0.00	\$0.00	0
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$5.00	\$0.00	55,000
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>55,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	1,200,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.0000	0.0000	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	380,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.0000	0.0000	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.0000	0.0000	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	10.0000	0.0000	325,000
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,905,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,840,462</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>847,727,100 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>10,172,725</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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	16.8676	17.4009	3.17%	Yes	3.2%				
	Northampton	54.7172	56.4678	3.20%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.2%				
6141	Current Act 511 Per Capita Taxes					3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes					3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments	10.0000	10.0000	0.00%	Yes	3.2%	10.0000	10.0000	0.01%	Yes

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,917,509
1200 Special Programs - Elementary / Secondary	4,740,795
1300 Vocational Education	800,219
1400 Other Instructional Programs - Elementary / Secondary	97,527
1500 Nonpublic School Programs	8,626
1700 Higher Education Programs	169,044
<b>Total Instruction</b>	<b>\$17,733,720</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,023,523
2200 Support Services - Instructional Staff	1,208,531
2300 Support Services - Administration	2,078,689
2400 Support Services - Pupil Health	304,913
2500 Support Services - Business	480,098
2600 Operation and Maintenance of Plant Services	1,954,191
2700 Student Transportation Services	1,002,362
2800 Support Services - Central	55,788
2900 Other Support Services	24,860
<b>Total Support Services</b>	<b>\$8,132,955</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	711,060
3300 Community Services	63,983
<b>Total Operation of Non-Instructional Services</b>	<b>\$775,043</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,078,966
5200 Interfund Transfers - Out	363,041
5900 Budgetary Reserve	154,783
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,596,790</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,238,508</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,841,175
200 Personnel Services - Employee Benefits	4,436,593
300 Purchased Professional and Technical Services	55,700
400 Purchased Property Services	275
500 Other Purchased Services	431,765
600 Supplies	150,931
800 Other Objects	1,070
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,917,509</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,715,617
200 Personnel Services - Employee Benefits	1,052,794
300 Purchased Professional and Technical Services	1,096,134
500 Other Purchased Services	863,985
600 Supplies	10,825
800 Other Objects	1,440
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,740,795</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	800,219
<b>Total Vocational Education</b>	<b>\$800,219</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	5,027
500 Other Purchased Services	80,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$97,527</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	169,044
<b>Total Higher Education Programs</b>	<b>\$169,044</b>
<b>Total Instruction</b>	<b>\$17,733,720</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	616,565
200 Personnel Services - Employee Benefits	377,778
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	300
600 Supplies	7,050
800 Other Objects	830
<b>Total Support Services - Students</b>	<b>\$1,023,523</b>

<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	586,740
200 Personnel Services - Employee Benefits	404,766
300 Purchased Professional and Technical Services	30,650
400 Purchased Property Services	13,350
500 Other Purchased Services	18,812
600 Supplies	63,174
700 Property	89,400
800 Other Objects	1,639
<b>Total Support Services - Instructional Staff</b>	<b>\$1,208,531</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,104,115
200 Personnel Services - Employee Benefits	715,674
300 Purchased Professional and Technical Services	154,100
500 Other Purchased Services	46,760
600 Supplies	15,650
700 Property	600
800 Other Objects	41,790
<b>Total Support Services - Administration</b>	<b>\$2,078,689</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	178,251
200 Personnel Services - Employee Benefits	115,562
300 Purchased Professional and Technical Services	7,200
500 Other Purchased Services	150
600 Supplies	3,700
800 Other Objects	50
<b>Total Support Services - Pupil Health</b>	<b>\$304,913</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	214,686
200 Personnel Services - Employee Benefits	175,098
300 Purchased Professional and Technical Services	12,600
400 Purchased Property Services	37,399
500 Other Purchased Services	11,105
600 Supplies	27,150
700 Property	600
800 Other Objects	1,460
<b>Total Support Services - Business</b>	<b>\$480,098</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	567,569
200 Personnel Services - Employee Benefits	430,887
300 Purchased Professional and Technical Services	11,844
400 Purchased Property Services	683,238
500 Other Purchased Services	112,045
600 Supplies	147,088
800 Other Objects	1,520

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,954,191</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	407,531
200 Personnel Services - Employee Benefits	202,162
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	39,130
500 Other Purchased Services	80,522
600 Supplies	125,630
700 Property	143,112
800 Other Objects	1,775
<b>Total Student Transportation Services</b>	<b>\$1,002,362</b>
<b>2800 Support Services - Central</b>	
300 Purchased Professional and Technical Services	54,588
400 Purchased Property Services	800
800 Other Objects	400
<b>Total Support Services - Central</b>	<b>\$55,788</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	24,860
<b>Total Other Support Services</b>	<b>\$24,860</b>
<b>Total Support Services</b>	<b>\$8,132,955</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	364,586
200 Personnel Services - Employee Benefits	149,769
300 Purchased Professional and Technical Services	84,595
400 Purchased Property Services	18,550
500 Other Purchased Services	48,100
600 Supplies	28,300
700 Property	3,000
800 Other Objects	14,160
<b>Total Student Activities</b>	<b>\$711,060</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,056
300 Purchased Professional and Technical Services	23,500
600 Supplies	427
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$63,983</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$775,043</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,188,966
900 Other Uses of Funds	1,890,000

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,078,966</b>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	363,041
<b>Total Interfund Transfers - Out</b>	<b>\$363,041</b>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	154,783
<b>Total Budgetary Reserve</b>	<b>\$154,783</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,596,790</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,238,508</b>

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	518,050	750,000
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		
Child Care Operations Fund	248,000	248,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	192,000	192,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$958,050</b>	<b>\$1,190,000</b>

Long-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 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

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$958,050**

**\$1,190,000**

## 2017-2018 Final General Fund Budget

LEA : 121391303 Catasauqua Area SD

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Long-Term Indebtedness06/30/2017 Estimate06/30/2018 Projection**General 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 General Fund****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**

**06/30/2017 Estimate**

**06/30/2018 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

06/30/2017 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**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 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

06/30/2017 Estimate

06/30/2018 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**

Short-Term Payables

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	41,052,070	39,162,070
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$41,052,070</b>	<b>\$39,162,070</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$41,052,070</b>	<b>\$39,162,070</b>

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	25,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$25,000</b>
<b>5900 Budgetary Reserve</b>	<b>154,783</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$514,783</b>