

**FINAL GENERAL FUND BUDGET****Fiscal Year 2019-2020****General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

Carol A. Cunningham  
President of the Board - Original Signature Required

6/11/19  
Date

Jsa M. Ba  
Secretary of the Board - Original Signature Required

6/11/19  
Date

T. J. Spangler  
Chief School Administrator - Original Signature Required

6-11-19  
Date

Lois E Reed

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# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE** **FROM 2019-2020 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)
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 2019-2020 (compared to 2018-2019 )?

Yes ☒   
 No ☐

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$33001876
Ending Unassigned Fund Balance	\$-411000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-1.2%

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

Yes ☒   
 No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-11-19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Catasauqua Area SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/7/19
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**DUE DATE:**      **IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

LEA :

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<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.	Amount is the projected negative fund balance. A budgetary reserve amount equal to this is included to offset the negative fund balance by end of fiscal year 2019-2020.
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.	Amount is the projected negative fund balance. A budgetary reserve amount equal to this is included to offset the negative fund balance by end of fiscal year 2019-2020.

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		
0850 Unassigned Fund Balance	(411,000)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>(\$411,000)</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,932,100	
7000 Revenue from State Sources	10,257,966	
8000 Revenue from Federal Sources	811,810	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$33,001,876</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,590,876</u>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	18,335,924
6112 Interim Real Estate Taxes	120,500
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	1,200
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	1,902,000
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	394,656
6910 Rentals	112,300
6940 Tuition from Patrons	239,000
6990 Refunds and Other Miscellaneous Revenue	296,020
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$21,932,100</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,718,639
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	1,040,748
7311 Pupil Transportation Subsidy	185,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	205,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,500
7340 State Property Tax Reduction Allocation	681,750
7360 Safe Schools	241,850
7505 Ready to Learn Block Grant	216,861
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	35,000
7810 State Share of Social Security and Medicare Taxes	520,256
7820 State Share of Retirement Contributions	2,326,862
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,257,966</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	671,747
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	78,385
8517 NCLB, Title IV - 21St Century Schools	61,678
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$811,810</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>33,001,876</b>

Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$18,335,980		
Amount of Tax Relief for Homestead Exclusions	<u>\$681,750</u>		
Total Approx. Tax Revenue:	\$19,017,730		
Approx. Tax Levy for Tax Rate Calculation:	\$19,781,729		

	Lehigh	Northampton	Total
2018-19 Data			
a. Assessed Value	\$844,808,400	\$54,500,000	\$899,308,400
b. Real Estate Mills	18.9656	58.9432	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$739,532,151	\$149,719,499	\$889,251,650
d. Assessed Value	\$843,097,600	\$54,500,000	\$897,597,600
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$16,022,298	\$3,212,404	\$19,234,702
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	83.16343%	16.83657%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$15,996,238	\$3,238,464	\$19,234,702
(f Total * g)			
i. Base Mills Subject to Index	18.9656	59.4213	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%	96.00000%
k. Tax Levy Needed	\$16,451,164	\$3,330,565	\$19,781,729
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	19.5127	61.1112	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$16,451,111	\$3,330,560	\$19,781,671
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$19,099,921
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$18,335,924
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.9%

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

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$18,335,980

Amount of Tax Relief for Homestead Exclusions \$681,750

Total Approx. Tax Revenue: \$19,017,730

Approx. Tax Levy for Tax Rate Calculation: \$19,781,729

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.5156	61.1445	
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)	\$16,453,556	\$3,332,375	\$19,785,931
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	\$14,089.00	\$4,717.00	
Number of Homestead/Farmstead Properties	1714	752	2466
Median Assessed Value of Homestead Properties			\$67,211



Act 1 Index (current): 2.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$18,335,980		
Amount of Tax Relief for Homestead Exclusions	<u>\$681,750</u>		
Total Approx. Tax Revenue:	\$19,017,730		
Approx. Tax Levy for Tax Rate Calculation:	\$19,781,729		
	Lehigh	Northampton	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$681,750	Lowering RE Tax Rate	\$0	\$681,750
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$681,750

CODE

6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Lehigh	843,097,600	19.5127	16,451,111				96.00000%	
Northampton	54,500,000	61.1112	3,330,560				96.00000%	
<b>Totals:</b>	<b>897,597,600</b>		<b>19,781,671</b>	-	681,750	=	19,099,921 X	96.00000% = 18,335,924

		<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	62,000	62,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>62,000</b>	<b>62,000</b>

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,297,000	1,297,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	255,000	255,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	10.0000	0	350,000	350,000
<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>1,902,000</b>	<b>1,902,000</b>
<b>Total Act 511, Current Taxes</b>					<b>1,964,000</b>

<b>Act 511 Tax Limit --&gt;</b>		<b>889,251,650 X</b>	<b>12</b>	<b>10,671,020</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	18.9656	19.5127	2.89%	Yes	2.9%				
	Northampton	59.4213	61.1112	2.85%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments	10.0000	10.0000	0.00%	Yes	2.9%	10.0000	10.0000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,275,797
1200 Special Programs - Elementary / Secondary	5,144,335
1300 Vocational Education	864,897
1400 Other Instructional Programs - Elementary / Secondary	69,500
1500 Nonpublic School Programs	25,000
1600 Adult Education Programs	171,089
<b>Total Instruction</b>	<b>\$19,550,618</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,417,113
2200 Support Services - Instructional Staff	1,578,253
2300 Support Services - Administration	2,161,981
2400 Support Services - Pupil Health	335,694
2500 Support Services - Business	453,627
2600 Operation and Maintenance of Plant Services	2,203,669
2700 Student Transportation Services	1,005,227
2800 Support Services - Central	61,752
2900 Other Support Services	24,872
<b>Total Support Services</b>	<b>\$9,242,188</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	737,129
3300 Community Services	41,794
<b>Total Operation of Non-Instructional Services</b>	<b>\$778,923</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	46,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$46,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,714,553
5200 Interfund Transfers - Out	258,094
5900 Budgetary Reserve	411,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,383,647</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$33,001,876</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,824,455
200 Personnel Services - Employee Benefits	4,651,374
300 Purchased Professional and Technical Services	77,429
400 Purchased Property Services	400
500 Other Purchased Services	1,379,775
600 Supplies	341,664
800 Other Objects	700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,275,797</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,754,030
200 Personnel Services - Employee Benefits	1,065,691
300 Purchased Professional and Technical Services	1,549,154
500 Other Purchased Services	764,275
600 Supplies	9,735
800 Other Objects	1,450
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,144,335</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	864,897
<b>Total Vocational Education</b>	<b>\$864,897</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	15,500
200 Personnel Services - Employee Benefits	6,500
500 Other Purchased Services	45,000
800 Other Objects	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$69,500</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	25,000
<b>Total Nonpublic School Programs</b>	<b>\$25,000</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	171,089
<b>Total Adult Education Programs</b>	<b>\$171,089</b>
<b>Total Instruction</b>	<b>\$19,550,618</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	771,920
200 Personnel Services - Employee Benefits	490,563
300 Purchased Professional and Technical Services	146,550
500 Other Purchased Services	300
600 Supplies	6,800
800 Other Objects	980
<b>Total Support Services - Students</b>	<b>\$1,417,113</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	725,044
200 Personnel Services - Employee Benefits	533,792
300 Purchased Professional and Technical Services	56,644
400 Purchased Property Services	22,700
500 Other Purchased Services	24,720
600 Supplies	91,112
700 Property	123,302
800 Other Objects	939
<b>Total Support Services - Instructional Staff</b>	<b>\$1,578,253</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,117,467
200 Personnel Services - Employee Benefits	734,441
300 Purchased Professional and Technical Services	178,206
500 Other Purchased Services	49,625
600 Supplies	23,337
800 Other Objects	58,905
<b>Total Support Services - Administration</b>	<b>\$2,161,981</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	189,643
200 Personnel Services - Employee Benefits	126,101
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	150
600 Supplies	4,300
700 Property	7,900
800 Other Objects	100
<b>Total Support Services - Pupil Health</b>	<b>\$335,694</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	181,871
200 Personnel Services - Employee Benefits	141,938
300 Purchased Professional and Technical Services	54,400
400 Purchased Property Services	42,023
500 Other Purchased Services	9,125
600 Supplies	22,750
800 Other Objects	1,520
<b>Total Support Services - Business</b>	<b>\$453,627</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	637,831
200 Personnel Services - Employee Benefits	411,346
300 Purchased Professional and Technical Services	162,339
400 Purchased Property Services	679,363
500 Other Purchased Services	112,135
600 Supplies	188,700
700 Property	10,000
800 Other Objects	1,955

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,203,669</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	389,675
200 Personnel Services - Employee Benefits	197,328
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	44,130
500 Other Purchased Services	67,440
600 Supplies	87,000
700 Property	215,379
800 Other Objects	1,775
<b>Total Student Transportation Services</b>	<b>\$1,005,227</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	60,552
400 Purchased Property Services	800
800 Other Objects	400
<b>Total Support Services - Central</b>	<b>\$61,752</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	24,872
<b>Total Other Support Services</b>	<b>\$24,872</b>
<b>Total Support Services</b>	<b>\$9,242,188</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	375,837
200 Personnel Services - Employee Benefits	170,482
300 Purchased Professional and Technical Services	42,150
400 Purchased Property Services	15,950
500 Other Purchased Services	47,150
600 Supplies	32,025
700 Property	40,000
800 Other Objects	13,535
<b>Total Student Activities</b>	<b>\$737,129</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	24,500
600 Supplies	12,294
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$41,794</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$778,923</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	5,500
700 Property	41,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$46,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$46,500</b>

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<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,243,753
900 Other Uses of Funds	1,470,800
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,714,553</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	258,094
<b>Total Interfund Transfers - Out</b>	<b>\$258,094</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	411,000
<b>Total Budgetary Reserve</b>	<b>\$411,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,383,647</b>
<b>TOTAL EXPENDITURES</b>	<b>\$33,001,876</b>



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<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	200,000	400,000
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	45,000	40,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	390,000	350,000
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		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$635,000</b>	<b>\$790,000</b>

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$635,000	\$790,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
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 Noncurrent Liabilities		
<b>Total General Fund</b>		
<b>Public Purpose (Expendable) Trust Fund</b>		
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 Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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 Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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 Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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 Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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 Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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 Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Investment Trust Fund</b>		
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 Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness		

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	39,509,582	38,019,582
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	\$39,509,582	\$38,019,582
TOTAL INDEBTEDNESS	\$39,509,582	\$38,019,582



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(411,000)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$411,000)
5900 Budgetary Reserve	411,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	