LEA Name : Catasauqua Area SD | Class : 3 | AUN Number : 121391303 | County : Lehigh

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6-10-21

President of the Board - Original Signature Required — June 10, 2021 (Date)

Secretary of the Board - Original Signature Required — June 10, 2021 (Date)

Chief School Administrator - Original Signature Required — June 10, 2021 (Date)

Lois E Reed (Contact Person) — (610)264-5571 (Telephone) — Extn : (Extension)

reedl@cattysd.org (Email Address)

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Catasauqua Area SD	Lehigh	121391303

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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2021-2022 (compared to 2020-2021)?	Yes	
	No	X

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	$37588162
Ending Unassigned Fund Balance	$724546
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.92%

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	DATE
Robert Snyder	6-10-2021

DUE DATE: AUGUST 15, 2021

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Catasauqua Area SD	Lehigh	121391303

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	5-11-21

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

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	335,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	724,546	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$724,546
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,990,517	
7000 Revenue from State Sources	10,199,713	
8000 Revenue from Federal Sources	4,337,932	
9000 Other Financing Sources	60,000	
Total Estimated Revenues And Other Financing Sources		$37,588,162
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$38,312,708

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,498,163
6112 Interim Real Estate Taxes	985,500
6113 Public Utility Realty Taxes	19,800
6114 Payments in Lieu of Current Taxes - State / Local	1,200
6140 Current Act 511 Taxes - Flat Rate Assessments	63,000
6150 Current Act 511 Taxes - Proportional Assessments	2,151,296
6400 Delinquencies on Taxes Levied / Assessed by the LEA	429,000
6500 Earnings on Investments	4,000
6700 Revenues from LEA Activities	29,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	360,558
6910 Rentals	70,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	303,500
REVENUE FROM LOCAL SOURCES	**$22,990,517**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,913,954
7112 Basic Education Funding-Social Security	475,000
7160 Tuition for Orphans Subsidy	34,000
7271 Special Education funds for School-Aged Pupils	1,129,420
7311 Pupil Transportation Subsidy	51,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	175,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,500
7340 State Property Tax Reduction Allocation	682,798
7505 Ready to Learn Block Grant	206,861
7820 State Share of Retirement Contributions	2,501,180
REVENUE FROM STATE SOURCES	**$10,199,713**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	541,358
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,145
8517 NCLB, Title IV - 21St Century Schools	42,266
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	202,745
8742 Governor's Emergency Education Relief Fund (GEER)	34,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,488,119
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,920,052

	Amount
REVENUE FROM FEDERAL SOURCES	
8749 Other CARES Act Funding	47,247
REVENUE FROM FEDERAL SOURCES	**$4,337,932**
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	60,000
OTHER FINANCING SOURCES	**$60,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**37,588,162**

Act 1 Index (current): 3.9%

	Revenue
Calculation Method:	
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	$18,498,175
Amount of Tax Relief for Homestead Exclusions	$682,798
Total Approx. Tax Revenue:	$19,180,973
Approx. Tax Levy for Tax Rate Calculation:	$20,154,561

Section 672.1 Method Choice: (a)(1)

		Lehigh	Northampton	Total
	2020-21 Data			
	a. Assessed Value	$847,878,000	$55,124,200	$903,002,200
	b. Real Estate Mills	19.8727	57.8176	
I.	**2021-22 Data**			
	c. 2019 STEB Market Value	$814,902,732	$153,537,762	$968,440,494
	d. Assessed Value	$853,393,100	$56,896,700	$910,289,800
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2020-21 Calculations			
	f. 2020-21 Tax Levy (a * b)	$16,849,625	$3,187,149	$20,036,774
	2021-22 Calculations			
	g. Percent of Total Market Value	84.14588%	15.85412%	100.00000%
II.	h. Rebalanced 2020-21 Tax Levy (f Total * g)	$16,860,120	$3,176,654	$20,036,774
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	19.8850	57.8176	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%	95.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$16,959,233	$3,195,328	$20,154,561
	I. 2021-22 Real Estate Tax Rate (k / d * 1000)	**19.8727**	**56.1601**	
III.	m. Tax Levy Generated by Mills (I / 1000 * d)	$16,959,225	$3,195,324	$20,154,549
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$19,471,751
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$18,498,163

Act 1 Index (current): 3.9%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**4**
Approx. Tax Revenue from RE Taxes:	**$18,498,175**
Amount of Tax Relief for Homestead Exclusions	**$682,798**
Total Approx. Tax Revenue:	**$19,180,973**
Approx. Tax Levy for Tax Rate Calculation:	**$20,154,561**

Section 672.1 Method Choice: (a)(1)

		Lehigh	Northampton	Total
	Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	20.6605	60.0724	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$17,631,528	$3,417,921	$21,049,449
	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	$14,531.00	$5,048.00	
	Number of Homestead/Farmstead Properties	1665	733	2398
	Median Assessed Value of Homestead Properties			$66,750

Act 1 Index (current): 3.9%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**4**		
Approx. Tax Revenue from RE Taxes:	**$18,498,175**		
Amount of Tax Relief for Homestead Exclusions	**$682,798**		
Total Approx. Tax Revenue:	**$19,180,973**		
Approx. Tax Levy for Tax Rate Calculation:	**$20,154,561**		

	Lehigh	**Northampton**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$682,798	Lowering RE Tax Rate	$0	$682,798
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$682,798**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Lehigh	853,393,100	19.8727	16,959,225					95.00000%		
Northampton	56,896,700	56.1601	3,195,324					95.00000%		
Totals:	**910,289,800**		**20,154,549**	-	682,798	=	19,471,751 X	95.00000%	=	18,498,163

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes-- Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	63,000	63,000
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
	Total Current Act 511 Taxes-- Flat Rate Assessments			**63,000**	**63,000**
6150	Current Act 511 Taxes-- Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,207,000	1,207,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	690,000	690,000
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	254,296	254,296
	Total Current Act 511 Taxes-- Proportional Assessments			**2,151,296**	**2,151,296**
	Total Act 511, Current Taxes				**2,214,296**
		Act 511 Tax Limit --->	**968,440,494 X**	**12**	**11,621,286**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2020-21 (Rebalanced)	2021-22	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2020-21 (Rebalanced)	2021-22	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lehigh	19.8850	19.8727	-0.05%	Yes	3.9%				
	Northampton	57.8176	56.1601	-2.85%	Yes	3.9%				
	Current Act 511 Taxes– Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.9%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments	10.0000	10.0000	0.00%	Yes	3.9%	10.0000	10.0000	0.01%	Yes

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,667,184
1200 Special Programs - Elementary / Secondary	5,505,456
1300 Vocational Education	902,925
1400 Other Instructional Programs - Elementary / Secondary	117,730
1500 Nonpublic School Programs	10,576
1600 Adult Education Programs	162,739
Total Instruction	**$22,366,610**
2000 Support Services	
2100 Support Services - Students	1,653,002
2200 Support Services - Instructional Staff	1,672,844
2300 Support Services - Administration	2,603,440
2400 Support Services - Pupil Health	402,646
2500 Support Services - Business	592,600
2600 Operation and Maintenance of Plant Services	3,154,365
2700 Student Transportation Services	1,312,522
2800 Support Services - Central	69,912
2900 Other Support Services	25,496
Total Support Services	**$11,486,827**
3000 Operation of Non-Instructional Services	
3200 Student Activities	823,599
3300 Community Services	38,428
Total Operation of Non-Instructional Services	**$862,027**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	318,223
Total Facilities Acquisition, Construction and Improvement Services	**$318,223**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,524,533
5200 Interfund Transfers - Out	279,942
5900 Budgetary Reserve	750,000
Total Other Expenditures and Financing Uses	**$2,554,475**
Total Estimated Expenditures and Other Financing Uses	**$37,588,162**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,662,707
200 Personnel Services - Employee Benefits	5,667,424
300 Purchased Professional and Technical Services	85,691
400 Purchased Property Services	250
500 Other Purchased Services	1,918,920
600 Supplies	323,467
700 Property	7,955
800 Other Objects	770
Total Regular Programs - Elementary / Secondary	**$15,667,184**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,721,274
200 Personnel Services - Employee Benefits	1,135,087
300 Purchased Professional and Technical Services	1,539,920
500 Other Purchased Services	1,096,125
600 Supplies	11,600
800 Other Objects	1,450
Total Special Programs - Elementary / Secondary	**$5,505,456**
1300 Vocational Education	
500 Other Purchased Services	902,925
Total Vocational Education	**$902,925**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	47,500
200 Personnel Services - Employee Benefits	20,230
500 Other Purchased Services	50,000
Total Other Instructional Programs - Elementary / Secondary	**$117,730**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	7,000
600 Supplies	3,576
Total Nonpublic School Programs	**$10,576**
1600 Adult Education Programs	
500 Other Purchased Services	162,739
Total Adult Education Programs	**$162,739**
Total Instruction	**$22,366,610**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	835,742
200 Personnel Services - Employee Benefits	616,460
300 Purchased Professional and Technical Services	193,350
600 Supplies	6,450
800 Other Objects	1,000
Total Support Services - Students	**$1,653,002**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	746,666
200 Personnel Services - Employee Benefits	638,711
300 Purchased Professional and Technical Services	47,191
400 Purchased Property Services	18,425
500 Other Purchased Services	13,650
600 Supplies	89,212
700 Property	118,500
800 Other Objects	489
Total Support Services - Instructional Staff	**$1,672,844**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,334,039
200 Personnel Services - Employee Benefits	942,816
300 Purchased Professional and Technical Services	195,500
400 Purchased Property Services	450
500 Other Purchased Services	45,170
600 Supplies	22,650
800 Other Objects	62,815
Total Support Services - Administration	**$2,603,440**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	213,713
200 Personnel Services - Employee Benefits	174,783
300 Purchased Professional and Technical Services	8,600
500 Other Purchased Services	150
600 Supplies	5,300
800 Other Objects	100
Total Support Services - Pupil Health	**$402,646**
2500 Support Services - Business	
100 Personnel Services - Salaries	275,119
200 Personnel Services - Employee Benefits	221,623
300 Purchased Professional and Technical Services	21,394
400 Purchased Property Services	40,133
500 Other Purchased Services	8,875
600 Supplies	23,906
800 Other Objects	1,550
Total Support Services - Business	**$592,600**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	741,365
200 Personnel Services - Employee Benefits	539,933
300 Purchased Professional and Technical Services	216,831
400 Purchased Property Services	1,274,838
500 Other Purchased Services	154,180
600 Supplies	220,258
700 Property	5,000
800 Other Objects	1,960

Description	Amount
Total Operation and Maintenance of Plant Services	**$3,154,365**
2700 Student Transportation Services	
100 Personnel Services - Salaries	449,102
200 Personnel Services - Employee Benefits	234,734
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	44,130
500 Other Purchased Services	93,000
600 Supplies	78,800
700 Property	408,481
800 Other Objects	1,775
Total Student Transportation Services	**$1,312,522**
2800 Support Services - Central	
300 Purchased Professional and Technical Services	68,612
400 Purchased Property Services	800
500 Other Purchased Services	500
Total Support Services - Central	**$69,912**
2900 Other Support Services	
500 Other Purchased Services	25,496
Total Other Support Services	**$25,496**
Total Support Services	**$11,486,827**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	389,053
200 Personnel Services - Employee Benefits	181,821
300 Purchased Professional and Technical Services	45,915
400 Purchased Property Services	18,450
500 Other Purchased Services	44,150
600 Supplies	29,500
700 Property	100,000
800 Other Objects	14,710
Total Student Activities	**$823,599**
3300 Community Services	
300 Purchased Professional and Technical Services	24,500
600 Supplies	8,928
800 Other Objects	5,000
Total Community Services	**$38,428**
Total Operation of Non-Instructional Services	**$862,027**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
600 Supplies	38,884
700 Property	279,339
Total Facilities Acquisition, Construction and Improvement Services	**$318,223**
Total Facilities Acquisition, Construction and Improvement Services	**$318,223**

Description	Amount
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,324,533
900 Other Uses of Funds	200,000
Total Debt Service / Other Expenditures and Financing Uses	**$1,524,533**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	279,942
Total Interfund Transfers - Out	**$279,942**
5900 Budgetary Reserve	
800 Other Objects	750,000
Total Budgetary Reserve	**$750,000**
Total Other Expenditures and Financing Uses	**$2,554,475**
TOTAL EXPENDITURES	**$37,588,162**

Cash and Short-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
General Fund	1,459,245	2,209,245
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 Cash and Short-Term Investments	**$1,459,245**	**$2,209,245**

Long-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$1,459,245**	**$2,209,245**

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	724,546
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$724,546**
5900	**Budgetary Reserve**	**750,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$1,809,546**