

Catasauqua Area School District

2019-2020

Proposed Final Budget

Adopted May 7, 2019

By the Catasauqua Area School District School Board

201 N. 14th Street

Catasauqua, PA 18032

Final Budget Adoption will be on June 11, 2019

at 7:00 PM Board Meeting

Catasauqua Area School District Final Budget 2019-2020 (Proposed)

The Board hereby adopted the attached draft budget on May 7, 2019 as the proposed final budget for fiscal year 2019-2020, prepared by the Board of School directors in accordance with Section 687 of the Public School Code and in the form prescribed by the Pennsylvania Department of Education. The President of the Board is authorized and directed to make the certification to the Department of Education required by Section 687 (a)(1) of the Public School code. The Board may adopt the final budget for fiscal year 2019-2020 and the necessary appropriations measures to put it into effect no less than thirty (30) days hereafter, after making such revisions and changes to the proposed final budget as appear advisable, if any. The Board currently intends to adopt the final budget on Tuesday, June 11, 2019. As soon as practicable, and in no event less than twenty (20) days before adoption of the final budget, the School District shall print the proposed final budget (on the uniform form required by the Department of Education) or otherwise make it available for public inspection to all persons, and shall make it available for duplication to any person, on request. Public notice of the proposed final budget shall be given as soon as practicable, and in no event less than ten (10) days before adoption of the final budget. The proposed final budget estimates General Fund expenditures of \$32,932,278 for fiscal year 2019-2020, and balances anticipated revenues and expenditures with an anticipated real estate tax rate of 19.5127 mills in Lehigh County and 61.1112 mills in Northampton County.

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Catasauqua Area SD	County : Lehigh	AUN Number : 121391303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Carol A. Cusingham</i>	DATE 5/7/19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>ITEM</u>	<u>AMOUNTS</u>
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	(425,000)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$425,000)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,934,819
7000 Revenue from State Sources	10,208,856
8000 Revenue from Federal Sources	788,603
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,932,278</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,507,278</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
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	384,719
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	142,300
6940 Tuition from Patrons	239,000
6990 Refunds and Other Miscellaneous Revenue	296,020
REVENUE FROM LOCAL SOURCES	\$21,934,819
REVENUE FROM STATE SOURCES	
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	25,000
7505 Ready to Learn Block Grant	216,861
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	202,740
7810 State Share of Social Security and Medicare Taxes	520,256
7820 State Share of Retirement Contributions	2,326,862
REVENUE FROM STATE SOURCES	\$10,208,856
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	650,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,138
8517 NCLB, Title IV - 21st Century Schools	43,465
REVENUE FROM FEDERAL SOURCES	\$788,603
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,932,278

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
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%
II.			
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			
(k / d * 1000)	19.5127	61.1112	
III.			
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:

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
\$18,335,980
\$681,750
\$19,017,730
\$19,781,729

Section 672.1 Method Choice: (a)(1)

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$66,912

Act 1 Index (current): 2.9%

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

\$18,335,980

\$681,750

\$19,017,730

\$19,781,729

Section 672.1 Method Choice: (a)(1)

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$681,750

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

\$0

Lowering RE Tax Rate

\$0

\$681,750

\$0

Amount of Tax Relief from State/Local Sources

\$681,750

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	843,097,600	19.5127	16,451,111			96.00000%	
Northampton	54,500,000	61.1112	3,330,560			96.00000%	
Totals:	897,597,600		19,781,671	681,750	19,099,921	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>			
6141 <u>Current Act 511 Per Capita Taxes</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$5.00	\$0.00	62,000
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
Total Current Act 511 Taxes – Flat Rate Assessments			62,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>			62,000
6151 <u>Current Act 511 Earned Income Taxes</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6152 <u>Current Act 511 Occupation Taxes</u>	0.500%	0.000%	1,297,000
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.000	0.000	0
6154 <u>Current Act 511 Amusement Taxes</u>	0.500%	0.000%	255,000
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	10.0000	0	350,000
Total Current Act 511 Taxes – Proportional Assessments			350,000
Total Act 511, Current Taxes			1,902,000
Act 511 Tax Limit -->		889,251,650 X	12
		Market Value	Mills
			10,671,020
			(511 Limit)

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

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	13,222,147
1300 Vocational Education	5,308,535
1400 Other Instructional Programs - Elementary / Secondary	864,897
1500 Nonpublic School Programs	69,500
1600 Adult Education Programs	25,000
Total Instruction	171,089
2000 Support Services	\$19,661,168
2100 Support Services - Students	
2200 Support Services - Instructional Staff	1,358,524
2300 Support Services - Administration	1,287,554
2400 Support Services - Pupil Health	2,182,057
2500 Support Services - Business	335,005
2600 Operation and Maintenance of Plant Services	510,323
2700 Student Transportation Services	2,305,106
2800 Support Services - Central	1,003,811
2900 Other Support Services	65,052
Total Support Services	24,872
3000 Operation of Non-Instructional Services	\$9,072,304
3200 Student Activities	
3300 Community Services	780,762
Total Operation of Non-Instructional Services	36,000
4000 Facilities Acquisition, Construction and Improvement Services	\$816,762
4000 Facilities Acquisition, Construction and Improvement Services	
Total Facilities Acquisition, Construction and Improvement Services	30,500
5000 Other Expenditures and Financing Uses	\$30,500
5100 Debt Service / Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,714,553
5900 Budgetary Reserve	211,991
Total Other Expenditures and Financing Uses	425,000
Total Estimated Expenditures and Other Financing Uses	\$3,351,544
	\$32,932,278

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	6,749,378
300 Purchased Professional and Technical Services	4,630,674
400 Purchased Property Services	60,307
500 Other Purchased Services	300
600 Supplies	1,379,875
800 Other Objects	400,663
Total Regular Programs - Elementary / Secondary	950
1200 <u>Special Programs - Elementary / Secondary</u>	\$13,222,147
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,827,799
300 Purchased Professional and Technical Services	1,148,122
500 Other Purchased Services	1,584,154
600 Supplies	737,275
800 Other Objects	9,735
Total Special Programs - Elementary / Secondary	1,450
1300 <u>Vocational Education</u>	\$5,308,535
500 Other Purchased Services	
Total Vocational Education	864,897
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	\$864,897
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	15,500
500 Other Purchased Services	6,500
800 Other Objects	45,000
Total Other Instructional Programs - Elementary / Secondary	2,500
1500 <u>Nonpublic School Programs</u>	\$69,500
300 Purchased Professional and Technical Services	
Total Nonpublic School Programs	25,000
1600 <u>Adult Education Programs</u>	\$25,000
500 Other Purchased Services	
Total Adult Education Programs	171,089
Total Instruction	\$171,089
2000 Support Services	\$19,661,168
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	747,084
300 Purchased Professional and Technical Services	476,851
500 Other Purchased Services	126,509
600 Supplies	300
800 Other Objects	6,800
Total Support Services - Students	980
	\$1,358,524

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	588,754
300 Purchased Professional and Technical Services	439,230
400 Purchased Property Services	52,294
500 Other Purchased Services	23,500
600 Supplies	26,720
700 Property	103,117
800 Other Objects	53,000
Total Support Services - Instructional Staff	939
2300 Support Services - Administration	\$1,287,554
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,135,058
300 Purchased Professional and Technical Services	737,263
500 Other Purchased Services	177,206
600 Supplies	49,750
800 Other Objects	24,100
Total Support Services - Administration	58,680
2400 Support Services - Pupil Health	\$2,182,057
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	189,643
300 Purchased Professional and Technical Services	125,412
500 Other Purchased Services	7,500
600 Supplies	150
700 Property	4,300
800 Other Objects	7,900
Total Support Services - Pupil Health	100
2500 Support Services - Business	\$335,005
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	206,021
300 Purchased Professional and Technical Services	174,484
400 Purchased Property Services	54,400
500 Other Purchased Services	42,023
600 Supplies	9,125
800 Other Objects	22,750
Total Support Services - Business	1,520
2600 Operation and Maintenance of Plant Services	\$510,323
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	637,831
300 Purchased Professional and Technical Services	409,043
400 Purchased Property Services	286,079
500 Other Purchased Services	679,363
600 Supplies	112,135
700 Property	168,700
800 Other Objects	10,000
	1,955

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,305,106
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	389,675
200 Personnel Services - Employee Benefits	195,912
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
Total Student Transportation Services	\$1,003,811
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	63,852
400 Purchased Property Services	800
800 Other Objects	400
Total Support Services - Central	\$65,052
2900 <u>Other Support Services</u>	
500 Other Purchased Services	24,872
Total Other Support Services	\$24,872
Total Support Services	\$9,072,304
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	375,837
200 Personnel Services - Employee Benefits	169,115
300 Purchased Professional and Technical Services	82,150
400 Purchased Property Services	17,450
500 Other Purchased Services	47,650
600 Supplies	35,025
700 Property	40,000
800 Other Objects	13,535
Total Student Activities	\$780,762
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	24,500
200 Personnel Services - Employee Benefits	6,500
800 Other Objects	5,000
Total Community Services	\$36,000
Total Operation of Non-Instructional Services	\$816,762
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	5,500
700 Property	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,500
Total Facilities Acquisition, Construction and Improvement Services	\$30,500

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	200,000	400,000
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	45,000	40,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	390,000	350,000
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	\$635,000	\$790,000

Long-Term Investments

	<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		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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

06/30/2019 Estimate

06/30/2020 Projection

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

06/30/2019 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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

- 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

06/30/2019 Estimate

06/30/2020 Projection

Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	39,509,582	38,019,582
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

Total Ending Fund Balance - Committed, Assigned, and Unassigned

(425,000)

(\$425,000)

5900 Budgetary Reserve

425,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve