

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Carola Cunningham*

President of the Board - Original Signature Required

6-12-18

Date

*Jose M. R...*

Secretary of the Board - Original Signature Required

6-12-18

Date

*Robert J. S...*

Chief School Administrator - Original Signature Required

6-12-18

Date

Lois Reed

Contact Person

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2018-2019 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 2018-2019 (compared to 2017-2018 )? Yes   
No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$31475892
Ending Unassigned Fund Balance	\$-1372678
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-4.4%

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 6-12-18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2008)

<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> <i>Carol Cunningham</i>	<b>DATE</b> <i>6-12-18</i>
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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.	Budgetary Reserve will be applied to anticipated deficit (negative fund balance).
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.	We finished the 16-17 as a negative fund balance. The Budget Reserve will be applied to the negative fund balance.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,400,000)
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>(\$1,400,000)</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	21,587,060
7000 Revenue from State Sources	9,372,254
8000 Revenue from Federal Sources	544,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$31,503,314</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,103,314</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	17,809,710
6112 Interim Real Estate Taxes	400,500
6113 Public Utility Realty Taxes	19,350
6114 Payments in Lieu of Current Taxes - State / Local	1,200
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	1,920,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	412,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	37,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	314,500
6910 Rentals	178,300
6940 Tuition from Patrons	145,000
6990 Refunds and Other Miscellaneous Revenue	284,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$21,587,060</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,385,289
7160 Tuition for Orphans Subsidy	30,000
7260 Workforce Investment Act (WIA)	16,000
7271 Special Education funds for School-Aged Pupils	984,949
7311 Pupil Transportation Subsidy	200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	185,533
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,500
7340 State Property Tax Reduction Allocation	682,921
7505 Ready to Learn Block Grant	202,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,000
7810 State Share of Social Security and Medicare Taxes	492,568
7820 State Share of Retirement Contributions	2,152,494
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,372,254</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	468,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8517 NCLB, Title IV - 21st Century Schools	10,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$544,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>31,503,314</b>

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$17,809,754</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$682,921</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$18,492,675</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,234,748</b>		

	<b>Lehigh</b>	<b>Northampton</b>	<b>Total</b>
<hr/>			
<b>2017-18 Data</b>			
a. Assessed Value	\$824,632,100	\$54,425,000	\$879,057,100
b. Real Estate Mills	17.4009	56.4678	
<b>I. 2018-19 Data</b>			
c. 2016 STEB Market Value	\$747,074,279	\$149,785,066	\$896,859,345
d. Assessed Value	\$844,808,400	\$54,500,000	\$899,308,400
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2017-18 Calculations</b>			
f. 2017-18 Tax Levy	\$14,349,341	\$3,073,260	\$17,422,601
(a * b)			
<b>2018-19 Calculations</b>			
g. Percent of Total Market Value	83.29893%	16.70107%	100.00000%
<b>II. h. Rebalanced 2017-18 Tax Levy</b>	<b>\$14,512,840</b>	<b>\$2,909,761</b>	<b>\$17,422,601</b>
(f Total * g)			
i. Base Mills Subject to Index	17.5991	56.4678	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%	96.00000%
k. Tax Levy Needed	\$16,022,339	\$3,212,409	\$19,234,748
(Approx. Tax Levy * g)			
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>18.9656</b>	<b>58.9432</b>	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$16,022,298</b>	<b>\$3,212,404</b>	<b>\$19,234,702</b>
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$18,551,781
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$17,809,710
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$17,809,754

Amount of Tax Relief for Homestead Exclusions

\$682,921

Total Approx. Tax Revenue:

\$18,492,675

Approx. Tax Levy for Tax Rate Calculation:

\$19,234,748

	Lehigh	Northampton	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	18.1446	58.2183	
q. Mills In Excess of Index (if (l > p), (l - p))	0.8210	0.7249	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,328,710	\$3,172,897	\$18,501,607
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$693,588	\$39,507	\$733,095
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$665,844	\$37,927	\$703,771

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$14,365.00	\$4,809.00	
Number of Homestead/Farmstead Properties	1740	759	2499
Median Assessed Value of Homestead Properties			\$66,912



Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$17,809,754			
Amount of Tax Relief for Homestead Exclusions	<u>\$682,921</u>			
Total Approx. Tax Revenue:	\$18,492,675			
Approx. Tax Levy for Tax Rate Calculation:	\$19,234,748			

	Lehigh	Northampton		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$682,921	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$682,921</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	844,808,400	18.9656	16,022,298			96.00000%	
Northampton	54,500,000	58.9432	3,212,404			96.00000%	
<b>Totals:</b>	<b>899,308,400</b>		<b>19,234,702</b>	- 682,921 =	18,551,781 X	96.00000% =	17,809,710

	<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 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	55,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>55,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,275,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	320,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	10.0000	0	325,000
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,920,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,975,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>896,859,345 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>10,762,312</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index		2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	17.5991	18.9656	7.77%	No	3.1%				
	Northampton	56.4678	58.9432	4.39%	No	3.1%				
6120	Current Per Capita Taxes, Section 679					3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments	10.0000	10.0000	0.00%	Yes	3.1%	10.0000	10.0000	0.01% Yes	

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,435,086
1200 Special Programs - Elementary / Secondary	4,990,797
1300 Vocational Education	842,914
1400 Other Instructional Programs - Elementary / Secondary	79,368
1500 Nonpublic School Programs	15,000
1600 Adult Education Programs	174,951
<b>Total Instruction</b>	<b>\$18,538,116</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,253,228
2200 Support Services - Instructional Staff	1,198,628
2300 Support Services - Administration	2,126,546
2400 Support Services - Pupil Health	318,096
2500 Support Services - Business	477,050
2600 Operation and Maintenance of Plant Services	1,982,743
2700 Student Transportation Services	1,017,209
2800 Support Services - Central	59,177
2900 Other Support Services	26,000
<b>Total Support Services</b>	<b>\$8,458,677</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	722,058
3300 Community Services	30,205
<b>Total Operation of Non-Instructional Services</b>	<b>\$752,263</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	151,901
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$151,901</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,888,590
5200 Interfund Transfers - Out	252,980
5900 Budgetary Reserve	1,433,465
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,575,035</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$31,475,992</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	6,553,279
200 Personnel Services - Employee Benefits	4,499,011
300 Purchased Professional and Technical Services	84,527
400 Purchased Property Services	300
500 Other Purchased Services	1,016,150
600 Supplies	280,749
800 Other Objects	1,070
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,435,086</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,806,301
200 Personnel Services - Employee Benefits	1,116,364
300 Purchased Professional and Technical Services	1,517,982
500 Other Purchased Services	537,985
600 Supplies	10,725
800 Other Objects	1,440
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,990,797</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	842,914
<b>Total Vocational Education</b>	<b>\$842,914</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	15,500
200 Personnel Services - Employee Benefits	6,368
500 Other Purchased Services	55,000
800 Other Objects	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$79,368</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	15,000
<b>Total Nonpublic School Programs</b>	<b>\$15,000</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	174,951
<b>Total Adult Education Programs</b>	<b>\$174,951</b>
<b>Total Instruction</b>	<b>\$18,538,116</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	741,817
200 Personnel Services - Employee Benefits	482,181
300 Purchased Professional and Technical Services	21,300
500 Other Purchased Services	450
600 Supplies	6,800
800 Other Objects	680
<b>Total Support Services - Students</b>	<b>\$1,253,228</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	595,392
200 Personnel Services - Employee Benefits	426,437
300 Purchased Professional and Technical Services	40,850
400 Purchased Property Services	13,550
500 Other Purchased Services	15,715
600 Supplies	87,705
700 Property	17,340
800 Other Objects	1,639
<b>Total Support Services - Instructional Staff</b>	<b>\$1,198,628</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,091,777
200 Personnel Services - Employee Benefits	746,069
300 Purchased Professional and Technical Services	168,200
500 Other Purchased Services	46,000
600 Supplies	23,400
800 Other Objects	51,100
<b>Total Support Services - Administration</b>	<b>\$2,126,546</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	184,353
200 Personnel Services - Employee Benefits	122,393
300 Purchased Professional and Technical Services	7,400
500 Other Purchased Services	150
600 Supplies	3,700
800 Other Objects	100
<b>Total Support Services - Pupil Health</b>	<b>\$318,096</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	216,686
200 Personnel Services - Employee Benefits	173,750
300 Purchased Professional and Technical Services	8,375
400 Purchased Property Services	38,524
500 Other Purchased Services	10,445
600 Supplies	22,750
800 Other Objects	6,520
<b>Total Support Services - Business</b>	<b>\$477,050</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	567,372
200 Personnel Services - Employee Benefits	432,759
300 Purchased Professional and Technical Services	62,434
400 Purchased Property Services	648,538
500 Other Purchased Services	110,965
600 Supplies	159,000
800 Other Objects	1,675
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,982,743</b>
<b>2700 Student Transportation Services</b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	416,210
200 Personnel Services - Employee Benefits	213,813
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	39,655
500 Other Purchased Services	64,947
600 Supplies	80,930
700 Property	195,379
800 Other Objects	1,775
<b>Total Student Transportation Services</b>	<b>\$1,017,209</b>
<b>2800 Support Services - Central</b>	
300 Purchased Professional and Technical Services	57,977
400 Purchased Property Services	800
800 Other Objects	400
<b>Total Support Services - Central</b>	<b>\$59,177</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	26,000
<b>Total Other Support Services</b>	<b>\$26,000</b>
<b>Total Support Services</b>	<b>\$8,458,677</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	367,837
200 Personnel Services - Employee Benefits	154,511
300 Purchased Professional and Technical Services	85,600
400 Purchased Property Services	17,950
500 Other Purchased Services	48,100
600 Supplies	29,525
700 Property	5,000
800 Other Objects	13,535
<b>Total Student Activities</b>	<b>\$722,058</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	24,205
600 Supplies	1,000
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$30,205</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$752,263</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	73,901
700 Property	78,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$151,901</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$151,901</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,168,590
900 Other Uses of Funds	720,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,888,590</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	252,980
<b>Total Interfund Transfers - Out</b>	<b>\$252,980</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,433,465
<b>Total Budgetary Reserve</b>	<b>\$1,433,465</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,575,035</b>
<b>TOTAL EXPENDITURES</b>	<b>\$31,475,992</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	100,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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 Cash and Short-Term Investments</b>	<b>\$100,000</b>	<b>\$1,000,000</b>
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**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$100,000** **\$1,000,000**

## 2018-2019 Final General Fund Budget

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Long-Term Indebtedness06/30/2018 Estimate06/30/2019 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**

**06/30/2018 Estimate**

**06/30/2019 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

## 2018-2019 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 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**

**06/30/2018 Estimate**

**06/30/2019 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**

**06/30/2018 Estimate**

**06/30/2019 Projection**

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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	38,852,453	36,816,933
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>\$38,852,453</b>	<b>\$36,816,933</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$38,852,453</b>	<b>\$36,816,933</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,372,678)
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>(\$1,372,678)</b>
<b>5900 Budgetary Reserve</b>	<b>1,433,465</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$60,787</b>