

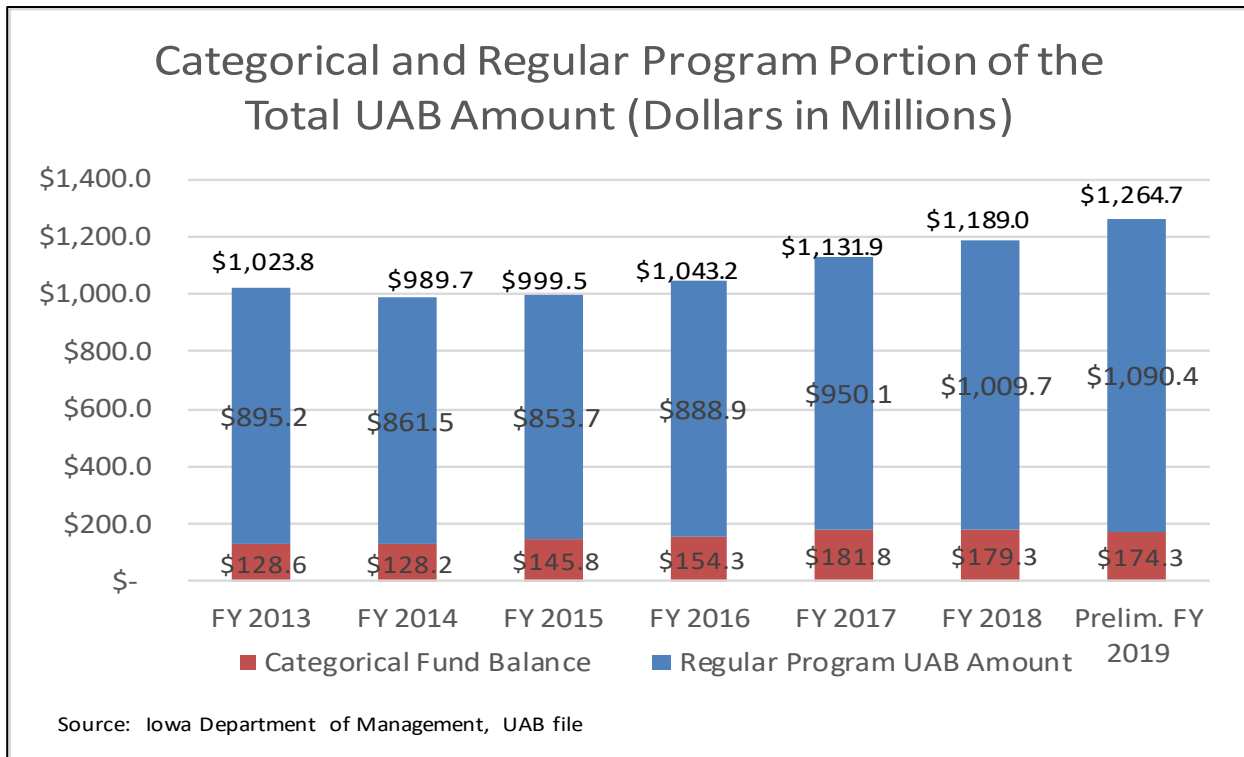


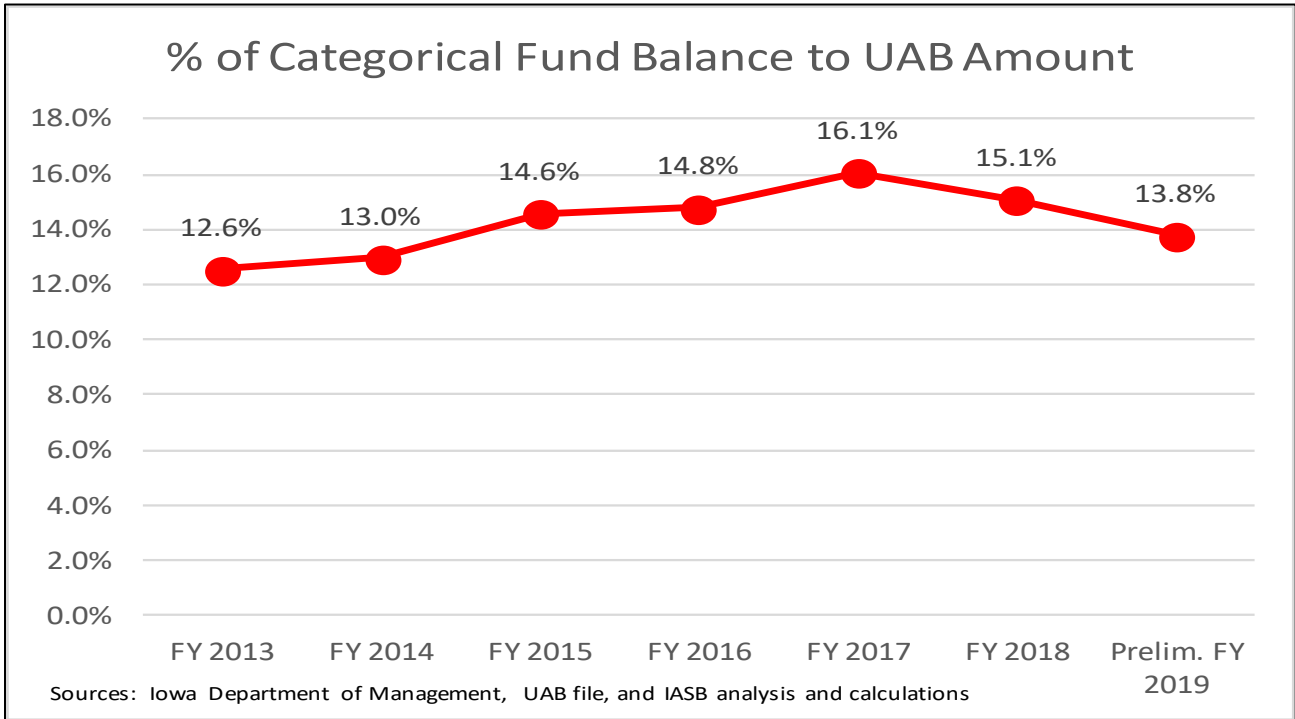
Categorical Fund Balances

School districts receive general fund dollars that are required to be spent for specific purposes and are referred to as “categorical funds.” These funds are included in a district’s overall general fund revenue amount and add to the district’s maximum authorized budget amount (maximum spending authority). Additionally, these categorical fund balances are included in the district’s unspent authorized budget (UAB) amount. They are considered “mini” silos of revenue and spending authority that can only be used for designated purposes.

The Department of Education tracks the categorical fund balances as part of the Certified Annual Report (CAR) data collection and the Department of Management provides a calculation of the amount of categorical fund balances that make up each district’s overall UAB amount.

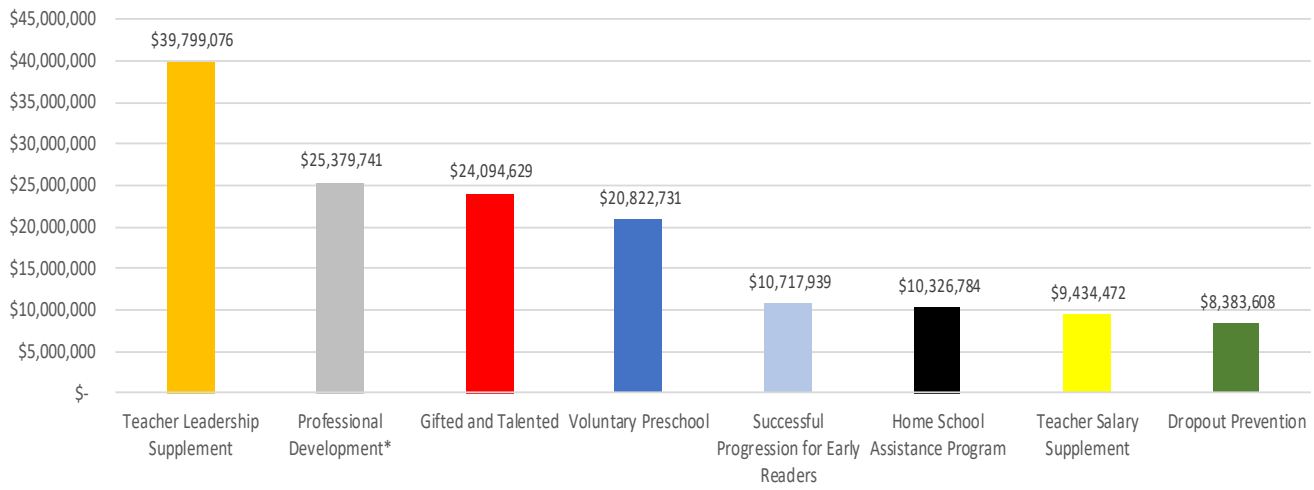
The following charts provide information on the total categorical fund balances and the overall unspent authorized budget (UAB) amounts from FY 2013 to FY 2019. The first chart details the total categorical fund balances amount (red), the non-restricted regular program fund balance amount (blue), and the total UAB amount. The second chart shows the percentage of all categorical fund balances compared to the total UAB amount. While total categorical fund balances amount and percentage of the UAB increased from FY 2013 to 2017, those amounts have decreased the last two fiscal years.





The following chart details the eight largest categorical fund balances by program area for FY 2019. Additionally, the chart includes a table detailing some statistics regarding each of the categorical fund balances including the number of districts with a balance, average balance, median balance and maximum balance. [See district specific information regarding categorical fund balances and the impact on the overall UAB.](#)

FY 2019: Largest Categorical Fund Balances



FY 2019	Teacher Leadership Supplement	Professional Development*	Gifted and Talented	Voluntary Preschool	Successful Progression for Early Readers	Home School Assistance Program	Teacher Salary Supplement	Dropout Prevention
Total Balance	\$ 39,799,076	\$ 25,379,741	\$ 24,094,629	\$ 20,822,731	\$ 10,717,939	\$ 10,326,784	\$ 9,434,472	\$ 8,383,608
# of Districts with Balance	277	305	228	207	260	168	238	126
% of Districts with Balance	83.9%	92.4%	69.1%	62.7%	78.8%	50.9%	72.1%	38.2%
Average Balance	\$ 120,603	\$ 76,908	\$ 73,014	\$ 63,099	\$ 32,479	\$ 31,293	\$ 28,589	\$ 25,405
Median Balance	\$ 121,339	\$ 77,377	\$ 73,459	\$ 63,484	\$ 32,677	\$ 31,484	\$ 28,764	\$ 25,560
Maximum Balance	\$ 6,956,258	\$ 1,583,613	\$ 3,936,065	\$ 573,540	\$ 369,575	\$ 895,265	\$ 330,239	\$ 1,267,681
Minimum Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Includes regular and model core balances.