

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2019



President of the Board - Original Signature Required

8/2/19

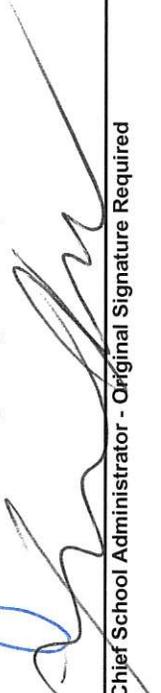
Date



Secretary of the Board - Original Signature Required

8/7/19

Date



Chief School Administrator - Original Signature Required

8-5-19

Date

Tarabeth G Houser

Contact Person

(484)765-4245 Extn :

Telephone Extension

HouserT@allentownsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allentown City SD	COUNTY : Lehigh	AUN : 121390302
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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.

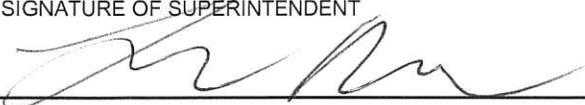
Total Budgeted Expenditures	\$341823344
Ending Unassigned Fund Balance	\$36120
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 8-5-19
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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)

School District Name : Allentown City SD	County : Lehigh	AUN Number : 121390302
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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 	DATE May 31, 2019
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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>
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.	Due to a deficit in spending in the budget year of 6286033 taking into consideration beginning fund balance of 6322153 the net fund balance is 36,120. It is advisable for the district to maintain a reasonable fund balance.

<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	6,322,153
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,322,153</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	109,384,355
7000 Revenue from State Sources	200,137,674
8000 Revenue from Federal Sources	25,390,282
9000 Other Financing Sources	625,000
Total Estimated Revenues And Other Financing Sources	<u>\$335,537,311</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$341,859,464</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	87,031,771
6112 Interim Real Estate Taxes	480
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	500,000
6120 Current Per Capita Taxes, Section 679	115,000
6140 Current Act 511 Taxes - Flat Rate Assessments	500,000
6150 Current Act 511 Taxes - Proportional Assessments	10,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,820,000
6500 Earnings on Investments	1,000,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,045,000
6920 Contributions and Donations from Private Sources	400,001
6990 Refunds and Other Miscellaneous Revenue	1,222,103
REVENUE FROM LOCAL SOURCES	\$109,384,355
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	120,843,068
7271 Special Education funds for School-Aged Pupils	11,935,547
7311 Pupil Transportation Subsidy	3,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,700,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	370,000
7340 State Property Tax Reduction Allocation	9,640,449
7505 Ready to Learn Block Grant	13,914,767
7810 State Share of Social Security and Medicare Taxes	6,102,438
7820 State Share of Retirement Contributions	30,531,405
REVENUE FROM STATE SOURCES	\$200,137,674
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	15,385,961
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,277,273
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	574,379
8517 NCLB, Title IV - 21st Century Schools	1,244,546
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	4,200,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	296,991
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	561,132
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,850,000
REVENUE FROM FEDERAL SOURCES	\$25,390,282

Amount

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers 625,000

OTHER FINANCING SOURCES \$625,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 335,537,311

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$87,031,771
Amount of Tax Relief for Homestead Exclusions	<u>\$9,640,449</u>
Total Approx. Tax Revenue:	\$96,672,220
Approx. Tax Levy for Tax Rate Calculation:	\$100,773,194

	Lehigh	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$4,978,739,600	\$4,978,739,600
b. Real Estate Mills	19.7291	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$4,564,251,308	\$4,564,251,308
d. Assessed Value	\$5,020,010,300	\$5,020,010,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$98,226,051	\$98,226,051
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$98,226,051	\$98,226,051
(f Total * g)		
i. Base Mills Subject to Index	19.7291	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$100,773,194	\$100,773,194
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	20.0743	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$100,773,193	\$100,773,193
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$91,132,744
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$87,031,771
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$87,031,771	
Amount of Tax Relief for Homestead Exclusions	<u>\$9,640,449</u>	
Total Approx. Tax Revenue:	\$96,672,220	
Approx. Tax Levy for Tax Rate Calculation:	\$100,773,194	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.4196	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$102,506,602	\$102,506,602
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$30,257.41	
Number of Homestead/Farmstead Properties	15983	15983
Median Assessed Value of Homestead Properties		\$108,300

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$87,031,771
Amount of Tax Relief for Homestead Exclusions	<u>\$9,640,449</u>
Total Approx. Tax Revenue:	\$96,672,220
Approx. Tax Levy for Tax Rate Calculation:	\$100,773,194
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9,640,449	Lowering RE Tax Rate	\$0	\$9,640,449
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$9,640,449

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	5,020,010,300	20.0743	100,773,193			95.50000%	
Totals:	5,020,010,300		100,773,193	- 9,640,449	= 91,132,744	X 95.50000%	= 87,031,771

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		115,000
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	\$10.00	\$0.00	300,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	200,000
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
Total Current Act 511 Taxes – Flat Rate Assessments			500,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,750,000
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	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			10,650,000
Total Act 511, Current Taxes			11,150,000
Act 511 Tax Limit -->		4,564,251,308 X	12
		Market Value	Mills
			54,771,016
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Lehigh	19.7291	20.0743	1.75%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.5%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	168,405,610
1200 Special Programs - Elementary / Secondary	57,573,050
1300 Vocational Education	11,006,485
1400 Other Instructional Programs - Elementary / Secondary	3,211,060
1500 Nonpublic School Programs	853,738
1600 Adult Education Programs	1,500,000
1700 Higher Education Programs for Secondary Students	401,500
Total Instruction	\$242,951,443
2000 Support Services	
2100 Support Services - Students	12,822,061
2200 Support Services - Instructional Staff	3,161,400
2300 Support Services - Administration	16,936,440
2400 Support Services - Pupil Health	3,709,314
2500 Support Services - Business	3,241,772
2600 Operation and Maintenance of Plant Services	18,581,931
2700 Student Transportation Services	10,627,563
2800 Support Services - Central	5,392,172
2900 Other Support Services	131,500
Total Support Services	\$74,604,153
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,497,152
3300 Community Services	2,004,723
Total Operation of Non-Instructional Services	\$4,501,875
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	165,000
Total Facilities Acquisition, Construction and Improvement Services	\$165,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,600,873
Total Other Expenditures and Financing Uses	\$19,600,873
Total Estimated Expenditures and Other Financing Uses	\$341,823,344

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	70,171,711
200 Personnel Services - Employee Benefits	50,571,514
300 Purchased Professional and Technical Services	4,608,343
400 Purchased Property Services	14,300
500 Other Purchased Services	38,730,815
600 Supplies	4,297,433
800 Other Objects	11,494
Total Regular Programs - Elementary / Secondary	\$168,405,610
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,027,093
200 Personnel Services - Employee Benefits	13,712,490
300 Purchased Professional and Technical Services	8,065,000
500 Other Purchased Services	16,452,500
600 Supplies	313,567
800 Other Objects	2,400
Total Special Programs - Elementary / Secondary	\$57,573,050
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	855,914
200 Personnel Services - Employee Benefits	616,842
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	9,500,000
600 Supplies	31,729
Total Vocational Education	\$11,006,485
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,350,007
200 Personnel Services - Employee Benefits	972,926
300 Purchased Professional and Technical Services	624,923
500 Other Purchased Services	121,499
600 Supplies	140,600
800 Other Objects	1,105
Total Other Instructional Programs - Elementary / Secondary	\$3,211,060
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	853,738
Total Nonpublic School Programs	\$853,738
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,500,000
Total Adult Education Programs	\$1,500,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	310,000
600 Supplies	91,500

<u>Description</u>	<u>Amount</u>
Total Higher Education Programs for Secondary Students	\$401,500
Total Instruction	\$242,951,443
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	7,262,929
200 Personnel Services - Employee Benefits	5,234,265
300 Purchased Professional and Technical Services	191,300
500 Other Purchased Services	49,481
600 Supplies	82,774
800 Other Objects	1,312
Total Support Services - Students	\$12,822,061
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	887,879
200 Personnel Services - Employee Benefits	639,879
300 Purchased Professional and Technical Services	1,431,673
400 Purchased Property Services	1,129
500 Other Purchased Services	71,755
600 Supplies	127,150
800 Other Objects	1,935
Total Support Services - Instructional Staff	\$3,161,400
2300 Support Services - Administration	
100 Personnel Services - Salaries	9,109,563
200 Personnel Services - Employee Benefits	6,565,101
300 Purchased Professional and Technical Services	842,600
400 Purchased Property Services	2,300
500 Other Purchased Services	107,475
600 Supplies	262,318
800 Other Objects	47,083
Total Support Services - Administration	\$16,936,440
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,040,280
200 Personnel Services - Employee Benefits	1,470,394
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	3,050
500 Other Purchased Services	1,430
600 Supplies	33,960
800 Other Objects	200
Total Support Services - Pupil Health	\$3,709,314
2500 Support Services - Business	
100 Personnel Services - Salaries	1,004,295
200 Personnel Services - Employee Benefits	723,777
300 Purchased Professional and Technical Services	830,000
400 Purchased Property Services	5,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	459,500
600 Supplies	203,000
800 Other Objects	16,200
Total Support Services - Business	\$3,241,772
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	7,521,095
200 Personnel Services - Employee Benefits	5,420,320
300 Purchased Professional and Technical Services	254,000
400 Purchased Property Services	1,816,310
500 Other Purchased Services	557,275
600 Supplies	2,888,740
700 Property	103,491
800 Other Objects	20,700
Total Operation and Maintenance of Plant Services	\$18,581,931
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	45,388
200 Personnel Services - Employee Benefits	32,710
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	10,539,465
Total Student Transportation Services	\$10,627,563
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,068,840
200 Personnel Services - Employee Benefits	770,294
300 Purchased Professional and Technical Services	57,475
400 Purchased Property Services	2,122,800
500 Other Purchased Services	389,362
600 Supplies	980,701
800 Other Objects	2,700
Total Support Services - Central	\$5,392,172
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	131,500
Total Other Support Services	\$131,500
Total Support Services	\$74,604,153
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,027,424
200 Personnel Services - Employee Benefits	740,446
300 Purchased Professional and Technical Services	205,800
400 Purchased Property Services	45,400
500 Other Purchased Services	350,950
600 Supplies	109,527
800 Other Objects	17,605
Total Student Activities	\$2,497,152
3300 <u>Community Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	18,751
200 Personnel Services - Employee Benefits	13,514
300 Purchased Professional and Technical Services	145,153
500 Other Purchased Services	4,614
600 Supplies	122,691
800 Other Objects	1,700,000
Total Community Services	\$2,004,723
Total Operation of Non-Instructional Services	\$4,501,875
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	165,000
Total Facilities Acquisition, Construction and Improvement Services	\$165,000
Total Facilities Acquisition, Construction and Improvement Services	\$165,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	8,525,063
900 Other Uses of Funds	11,075,810
Total Debt Service / Other Expenditures and Financing Uses	\$19,600,873
Total Other Expenditures and Financing Uses	\$19,600,873
TOTAL EXPENDITURES	\$341,823,344

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	19,646,000	15,172,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	340,000	325,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,200,000	1,100,000
Other Capital Projects Fund	9,135,000	750,000
Debt Service Fund	8,500,000	8,000,000
Food Service / Cafeteria Operations Fund	4,711,000	3,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	470,000	425,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	430,000	350,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$44,432,000	\$29,622,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$44,432,000	\$29,622,000
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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

2019-2020 Final General Fund Budget

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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

2019-2020 Final General Fund Budget

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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

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 Permanent Fund		
Total Long-Term Indebtedness		

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	31,500,000	25,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	21,000	19,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,874,000	2,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,160,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	470,000	425,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	430,000	350,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$37,455,000	\$29,294,000
TOTAL INDEBTEDNESS	\$37,455,000	\$29,294,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	36,120
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$36,120

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$36,120
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