

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019

President of the Board - Original Signature Required

Date

6/17/19

Secretary of the Board - Original Signature Required

Date

6/17/19

Chief School Administrator - Original Signature Required

Date

6/17/19

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethlehem Area SD	COUNTY : Northampton	AUN : 120481002
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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	\$291117149
Ending Unassigned Fund Balance	\$15778720
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.4%

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 6/17/19
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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)

<b>School District Name :</b> Bethlehem Area SD	<b>County :</b> Northampton	<b>AUN Number :</b> 120481002
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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> 	<b>DATE</b> 5/13/19
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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>
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 is held as contingency for unanticipated expenditures and grant awards that arise during the fiscal year.
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.	Unassigned fund balance is maintained for sound fiscal management and cash flow purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school board supports the commitment of funds for future capital improvements to be transferred to the capital reserve fund, if available.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance may be assigned for stabilization of future PSERS funding rate increases, funding of next year's operating budget, encumbrance reserve for school buses not being delivered until after June 30, 2019, as well as future ACA cost increases.

<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	209,707
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,000,000
0840 Assigned Fund Balance	9,000,000
0850 Unassigned Fund Balance	20,217,336
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$36,217,336</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	201,230,415
7000 Revenue from State Sources	77,600,725
8000 Revenue from Federal Sources	7,536,701
9000 Other Financing Sources	30,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$286,397,841</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$322,615,177</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	164,078,403
6112 Interim Real Estate Taxes	2,514,938
6113 Public Utility Realty Taxes	183,190
6114 Payments in Lieu of Current Taxes - State / Local	330,000
6120 Current Per Capita Taxes, Section 679	242,870
6140 Current Act 511 Taxes - Flat Rate Assessments	594,870
6150 Current Act 511 Taxes - Proportional Assessments	21,978,458
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,140,000
6500 Earnings on Investments	2,200,000
6700 Revenues from LEA Activities	230,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,051,131
6910 Rentals	150,000
6920 Contributions and Donations from Private Sources	658,001
6940 Tuition from Patrons	334,454
6970 Services Provided Other Funds	300,000
6980 Revenue from Community Services Activities	2,500
6990 Refunds and Other Miscellaneous Revenue	240,800

**REVENUE FROM LOCAL SOURCES****\$201,230,415****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	33,717,867
7160 Tuition for Orphans Subsidy	360,000
7250 Migratory Children	750
7271 Special Education funds for School-Aged Pupils	7,785,319
7292 Pre-K Counts	850,000
7311 Pupil Transportation Subsidy	1,575,733
7312 Nonpublic and Charter School Pupil Transportation Subsidy	993,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,608,580
7330 Health Services (Medical, Dental, Nurse, Act 25)	330,000
7340 State Property Tax Reduction Allocation	4,752,634
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	1,797,733
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,117,454
7810 State Share of Social Security and Medicare Taxes	3,998,199
7820 State Share of Retirement Contributions	18,688,456

**REVENUE FROM STATE SOURCES****\$77,600,725**

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	51,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	5,304,295
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	587,609
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	195,623
8517 NCLB, Title IV - 21st Century Schools	298,593
8580 Child Care and Development Block Grants	164,581
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	850,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	85,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$7,536,701</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	25,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	5,000
<b>OTHER FINANCING SOURCES</b>	<b>\$30,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>286,397,841</b>

Act 1 Index (current): 2.8%

<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>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$164,085,872</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$4,752,634</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$168,838,506</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$180,539,212</b>		

	Lehigh	Northampton	Total
<hr/>			
<b>2018-19 Data</b>			
a. Assessed Value	\$1,665,650,500	\$2,633,037,150	\$4,298,687,650
b. Real Estate Mills	18.3700	55.9700	
<b>I. 2019-20 Data</b>			
c. 2017 STEB Market Value	\$1,488,044,129	\$7,399,876,948	\$8,887,921,077
d. Assessed Value	\$1,676,016,100	\$2,671,749,750	\$4,347,765,850
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2018-19 Calculations</b>			
f. 2018-19 Tax Levy	\$30,598,000	\$147,371,089	\$177,969,089
(a * b)			
<b>2019-20 Calculations</b>			
g. Percent of Total Market Value	16.74232%	83.25768%	100.00000%
<b>II. h. Rebalanced 2018-19 Tax Levy</b>	<b>\$29,796,154</b>	<b>\$148,172,935</b>	<b>\$177,969,089</b>
(f Total * g)			
i. Base Mills Subject to Index	18.3700	56.2745	
(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	95.67013%	92.87600%	93.34380%
k. Tax Levy Needed	\$30,226,453	\$150,312,759	\$180,539,212
(Approx. Tax Levy * g)			
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>18.0300</b>	<b>56.2600</b>	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$30,218,570</b>	<b>\$150,312,641</b>	<b>\$180,531,211</b>
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$175,778,577
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$164,078,403
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$164,085,872

Amount of Tax Relief for Homestead Exclusions

\$4,752,634

Total Approx. Tax Revenue:

\$168,838,506

Approx. Tax Levy for Tax Rate Calculation:

\$180,539,212

	Lehigh	Northampton	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	18.8843	57.8501	
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)	\$31,650,391	\$154,560,990	\$186,211,381
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 * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$10,813.00	\$3,465.00	
Number of Homestead/Farmstead Properties	4910	19467	24377
Median Assessed Value of Homestead Properties			\$61,200

Act 1 Index (current): 2.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$164,085,872		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,752,634</u>		
Total Approx. Tax Revenue:	\$168,838,506		
Approx. Tax Levy for Tax Rate Calculation:	\$180,539,212		

	Lehigh	Northampton		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$4,752,634	Lowering RE Tax Rate	\$0	\$4,752,634
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$4,752,634</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	1,676,016,100	18.0300	30,218,570			95.67013%	
Northampton	2,671,749,750	56.2600	150,312,641			92.87600%	
<b>Totals:</b>	<b>4,347,765,850</b>		<b>180,531,211</b>	- 4,752,634 =	175,778,577 X	93.34380% =	164,078,403

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		242,870
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	\$5.00	\$0.00	242,870
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	352,000
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>594,870</b>
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	1.000%	0.000%	14,728,458
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,250,000
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	1.5000	0.000	4,000,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>21,978,458</b>
<b>Total Act 511, Current Taxes</b>			<b>22,573,328</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>8,887,921,077 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>106,655,053</b>
			<b>(511 Limit)</b>

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	18.3700	18.0300	-1.84%	Yes	2.8%			
	Northampton	56.2745	56.2600	-0.01%	Yes	2.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.8%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%			
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	2.8%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	129,504,209
1200 Special Programs - Elementary / Secondary	41,131,626
1300 Vocational Education	8,154,241
1400 Other Instructional Programs - Elementary / Secondary	2,237,262
1500 Nonpublic School Programs	195,704
1600 Adult Education Programs	2,432,053
1800 Pre-Kindergarten	829,167
<b>Total Instruction</b>	<b>\$184,484,262</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	10,839,930
2200 Support Services - Instructional Staff	10,837,646
2300 Support Services - Administration	12,912,102
2400 Support Services - Pupil Health	2,674,479
2500 Support Services - Business	1,967,188
2600 Operation and Maintenance of Plant Services	20,222,036
2700 Student Transportation Services	9,038,344
2800 Support Services - Central	7,965,527
2900 Other Support Services	122,693
<b>Total Support Services</b>	<b>\$76,579,945</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,450,119
3300 Community Services	168,020
3400 Scholarships and Awards	675
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,618,814</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	44,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$44,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	21,918,342
5200 Interfund Transfers - Out	148,000
5900 Budgetary Reserve	4,417,966
<b>Total Other Expenditures and Financing Uses</b>	<b>\$26,484,308</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$291,211,329</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	59,590,759
200 Personnel Services - Employee Benefits	39,300,498
300 Purchased Professional and Technical Services	1,981,880
400 Purchased Property Services	223,925
500 Other Purchased Services	23,147,130
600 Supplies	5,005,847
700 Property	243,290
800 Other Objects	10,880
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$129,504,209</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,525,484
200 Personnel Services - Employee Benefits	8,983,214
300 Purchased Professional and Technical Services	10,932,150
400 Purchased Property Services	17,262
500 Other Purchased Services	8,546,017
600 Supplies	100,999
800 Other Objects	26,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$41,131,626</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	8,154,241
<b>Total Vocational Education</b>	<b>\$8,154,241</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	773,368
200 Personnel Services - Employee Benefits	333,770
300 Purchased Professional and Technical Services	831,896
500 Other Purchased Services	284,003
600 Supplies	12,575
800 Other Objects	1,650
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,237,262</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	189,325
600 Supplies	6,379
<b>Total Nonpublic School Programs</b>	<b>\$195,704</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	2,432,053
<b>Total Adult Education Programs</b>	<b>\$2,432,053</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	461,684
200 Personnel Services - Employee Benefits	338,822
300 Purchased Professional and Technical Services	2,700
600 Supplies	25,961

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<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>\$829,167</b>
<b>Total Instruction</b>	<b>\$184,484,262</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	5,930,939
200 Personnel Services - Employee Benefits	3,819,706
300 Purchased Professional and Technical Services	870,824
400 Purchased Property Services	8,707
500 Other Purchased Services	19,225
600 Supplies	86,649
700 Property	5,500
800 Other Objects	98,380
<b>Total Support Services - Students</b>	<b>\$10,839,930</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	3,266,385
200 Personnel Services - Employee Benefits	2,762,765
300 Purchased Professional and Technical Services	4,217,189
400 Purchased Property Services	10,456
500 Other Purchased Services	162,825
600 Supplies	403,628
800 Other Objects	14,398
<b>Total Support Services - Instructional Staff</b>	<b>\$10,837,646</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	6,609,519
200 Personnel Services - Employee Benefits	4,067,311
300 Purchased Professional and Technical Services	1,513,400
400 Purchased Property Services	83,551
500 Other Purchased Services	190,209
600 Supplies	330,118
700 Property	1,000
800 Other Objects	116,994
<b>Total Support Services - Administration</b>	<b>\$12,912,102</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,505,067
200 Personnel Services - Employee Benefits	1,088,428
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	2,409
500 Other Purchased Services	5,200
600 Supplies	45,580
800 Other Objects	1,795
<b>Total Support Services - Pupil Health</b>	<b>\$2,674,479</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,042,781

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	721,159
400 Purchased Property Services	138,198
500 Other Purchased Services	41,350
600 Supplies	18,950
800 Other Objects	4,750
<b>Total Support Services - Business</b>	<b>\$1,967,188</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	7,886,442
200 Personnel Services - Employee Benefits	5,601,990
300 Purchased Professional and Technical Services	498,125
400 Purchased Property Services	1,853,533
500 Other Purchased Services	555,170
600 Supplies	3,626,411
700 Property	195,000
800 Other Objects	5,365
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$20,222,036</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	3,605,390
200 Personnel Services - Employee Benefits	2,426,339
300 Purchased Professional and Technical Services	216,500
400 Purchased Property Services	138,648
500 Other Purchased Services	1,613,914
600 Supplies	853,179
700 Property	184,134
800 Other Objects	240
<b>Total Student Transportation Services</b>	<b>\$9,038,344</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	2,900,093
200 Personnel Services - Employee Benefits	2,278,939
300 Purchased Professional and Technical Services	417,454
400 Purchased Property Services	198,110
500 Other Purchased Services	312,000
600 Supplies	1,194,100
700 Property	660,000
800 Other Objects	4,831
<b>Total Support Services - Central</b>	<b>\$7,965,527</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	121,743
800 Other Objects	950
<b>Total Other Support Services</b>	<b>\$122,693</b>
<b>Total Support Services</b>	<b>\$76,579,945</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,655,422

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	795,818
300 Purchased Professional and Technical Services	190,378
400 Purchased Property Services	39,904
500 Other Purchased Services	293,610
600 Supplies	227,052
700 Property	210,000
800 Other Objects	37,935
<b>Total Student Activities</b>	<b>\$3,450,119</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	17,425
200 Personnel Services - Employee Benefits	7,545
300 Purchased Professional and Technical Services	116,450
600 Supplies	26,500
800 Other Objects	100
<b>Total Community Services</b>	<b>\$168,020</b>
<b>3400 Scholarships and Awards</b>	
600 Supplies	675
<b>Total Scholarships and Awards</b>	<b>\$675</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,618,814</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	44,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$44,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$44,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	11,819,431
900 Other Uses of Funds	10,098,911
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$21,918,342</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	148,000
<b>Total Interfund Transfers - Out</b>	<b>\$148,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	4,417,966
<b>Total Budgetary Reserve</b>	<b>\$4,417,966</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$26,484,308</b>
<b>TOTAL EXPENDITURES</b>	<b>\$291,211,329</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	28,000,000	24,000,000
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	12,300,000	10,400,000
Other Capital Projects Fund	850,000	10,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	850,000
Child Care Operations Fund	740,000	630,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	316,000	335,000
Investment Trust Fund	24,400,000	24,800,000
Pension Trust Fund		
Activity Fund	620,000	600,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$68,026,000</b>	<b>\$61,625,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$68,026,000</b>	<b>\$61,625,000</b>
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

<b>General Fund</b>		
0510 Bonds Payable	272,273,152	279,333,152
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	646,829	257,171
0540 Accumulated Compensated Absences	4,259,745	3,459,745
0550 Authority Lease Obligations	1,458,152	849,152
0560 Other Post-Employment Benefits (OPEB)	56,505,122	58,505,122
0599 Other Noncurrent Liabilities	15,185,280	13,185,280
<b>Total General Fund</b>	<b>\$350,328,280</b>	<b>\$355,589,622</b>

**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	484,128	242,064
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Capital Reserve Fund - \$ 690, \$1850</b>	<b>\$484,128</b>	<b>\$242,064</b>
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**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

<b>Total Capital Reserve Fund - \$ 1431</b>
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**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

<b>Total Other Capital Projects Fund</b>
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**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

<b>Total Debt Service Fund</b>
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**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

	95,000	91,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	420,000	425,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$515,000</b>	<b>\$516,000</b>
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	63,000	62,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	245,000	247,000
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>	<b>\$308,000</b>	<b>\$309,000</b>
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		

**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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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>	<b>\$351,635,408</b>	<b>\$356,656,686</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	33,200,000	34,000,000
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	250,000	800,000
Other Capital Projects Fund	100,000	10,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	425,000
Child Care Operations Fund	481,000	482,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	90,000	80,000
Investment Trust Fund	1,500,000	1,500,000
Pension Trust Fund		
Activity Fund	650,000	640,000
Other Agency Fund		
Permanent Fund		

<b>Total Short-Term Payables</b>	<b>\$36,671,000</b>	<b>\$37,937,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$388,306,408</b>	<b>\$394,593,686</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	209,707
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,000,000
0840 Assigned Fund Balance	8,719,308
0850 Unassigned Fund Balance	15,684,540
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$31,403,848</b>
<b>5900 Budgetary Reserve</b>	<b>4,417,966</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$36,031,521</b>