

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

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

Audrey J. Mathison  
President of the Board - Original Signature Required

8/2/19  
Date

[Signature]  
Secretary of the Board - Original Signature Required

8/7/19  
Date

[Signature]  
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.

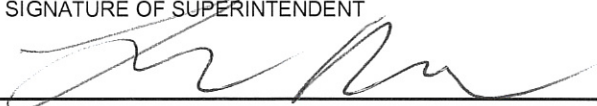
Total Budgeted Expenditures	\$341823344
Ending Unassigned Fund Balance	\$36120
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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)

<b>School District Name :</b> Allentown City SD	<b>County :</b> Lehigh
<b>AUN Number :</b> 121390302	

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> May 31, 2019
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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.



**ITEM** **AMOUNTS**

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

1810 Nonspendable Fund Balance	
1820 Restricted Fund Balance	
1830 Committed Fund Balance	
1840 Assigned Fund Balance	
1850 Unassigned Fund Balance	6,322,153

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** \$6,322,153

**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** \$335,537,311

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$341,859,464

	Amount
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$109,384,355</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$200,137,674</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$25,390,282</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	625,000
<b>OTHER FINANCING SOURCES</b>	<b>\$625,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>335,537,311</b>

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Act 1 Index (current): 3.5%  
 Calculation Method:

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

	Rate	Total
<b>2018-19 Data</b>		
a. Assessed Value	\$4,978,739.600	\$4,978,739,600
b. Real Estate Mills	19.7291	
<b>I. 2019-20 Data</b>		
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

<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy (a * b)	\$98,226.051	\$98,226.051
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$98,226.051	\$98,226.051
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	19.7291	
(h / (d-e) * 1000) if reassessment		

<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.500000%	95.500000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$100,773,194	\$100,773,194
<b>I. 2019-20 Real Estate Tax Rate</b>		
(k / d * 1000)	20.0743	
<b>III.</b>		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$100,773,193	\$100,773,193
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$91,132,744
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$87,031,771

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code  
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UN: 121390302 Allentown City SD  
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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 \$9,640,449  
 total Approx. Tax Revenue: \$96,672,220  
 approx. Tax Levy for Tax Rate Calculation: \$100,773,194  
 Total  
 Lehigh

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
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
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

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

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.5%

Calculation Method:

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

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	\$0
<b>Amount of Tax Relief from State/Local Sources</b>				
				<b>\$9,640,449</b>



CODE

County Name	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
ehigh	5,020,010,300	9,640,449	91,132,744	87,031,771
<b>totals:</b>	<b>5,020,010,300</b>	<b>9,640,449</b>	<b>91,132,744</b>	<b>87,031,771</b>

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Percent Collected
ehigh	5,020,010,300	20.0743	100,773,193	95.500000%
<b>totals:</b>	<b>5,020,010,300</b>	<b>20.0743</b>	<b>100,773,193</b>	<b>95.500000%</b>

CODE	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00	115,000
6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$10.00	300,000
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	200,000
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
<b>Total</b>	<b>Current Act 511 Taxes - Flat Rate Assessments</b>	<b>Rate</b>	<b>Estimated Revenue</b>
6150	Current Act 511 Taxes - Proportional Assessments	Rate	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	8,900,000
6152	Current Act 511 Occupation Taxes	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	1,750,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0

CODE	Current Act 511 Taxes - Proportional Assessments	Rate	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments	Rate <td>Estimated Revenue</td>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	8,900,000
6152	Current Act 511 Occupation Taxes	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	1,750,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0
<b>Total</b>	<b>Current Act 511 Taxes - Proportional Assessments</b>	<b>Rate</b>	<b>Estimated Revenue</b>
6150	Current Act 511 Taxes - Proportional Assessments	Rate	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	8,900,000
6152	Current Act 511 Occupation Taxes	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	1,750,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0

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6153	Current Act 511 Real Estate Transfer Taxes	0.500%	1,750,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0
<b>Total</b>	<b>Current Act 511 Taxes - Proportional Assessments</b>	<b>Rate</b>	<b>Estimated Revenue</b>
6150	Current Act 511 Taxes - Proportional Assessments	Rate	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	8,900,000
6152	Current Act 511 Occupation Taxes	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	1,750,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Lehigh	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%				

Description	Amount
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$242,951,443</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$74,604,153</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,497,152
3300 Community Services	2,004,723
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,501,875</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	165,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$165,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	19,600,873
<b>Total Other Expenditures and Financing Uses</b>	<b>\$19,600,873</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$341,823,344</b>



Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$168,405,610</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$57,573,050</b>
<b>1300 Vocational Education</b>	
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
<b>Total Vocational Education</b>	<b>\$11,006,485</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,211,060</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	853,738
<b>Total Nonpublic School Programs</b>	<b>\$853,738</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	1,500,000
<b>Total Adult Education Programs</b>	<b>\$1,500,000</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	310,000
600 Supplies	91,500

Description	Amount
<b>Total Higher Education Programs for Secondary Students</b>	
Total Instruction	\$401,500
<b>\$242,951,443</b>	
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
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
<b>Total Support Services - Students</b>	
<b>\$12,822,061</b>	
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	
<b>\$3,161,400</b>	
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	
<b>\$16,936,440</b>	
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	
<b>\$3,709,314</b>	
<b>2500 Support Services - Business</b>	
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



Description	Amount
500 Other Purchased Services	459,500
600 Supplies	203,000
800 Other Objects	16,200
<b>Total Support Services - Business</b>	<b>\$3,241,772</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$18,581,931</b>
<b>2700 Student Transportation Services</b>	
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
<b>Total Student Transportation Services</b>	<b>\$10,627,563</b>
<b>2800 Support Services - Central</b>	
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
<b>Total Support Services - Central</b>	<b>\$5,392,172</b>
<b>2900 Other Support Services</b>	
300 Purchased Professional and Technical Services	131,500
<b>Total Other Support Services</b>	<b>\$131,500</b>
<b>Total Support Services</b>	<b>\$74,604,153</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$2,497,152</b>
<b>3300 Community Services</b>	



Description	Amount
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
<b>Total Community Services</b>	<b>\$2,004,723</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,501,875</b>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	165,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$165,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$165,000</b>
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
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$19,600,873</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$19,600,873</b>
<b>TOTAL EXPENDITURES</b>	<b>\$341,823,344</b>

**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		
Other Agency Fund	430,000	350,000
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		

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$44,432,000	\$29,622,000

06/30/2019 Estimate

06/30/2020 Projection



06/30/2019 Estimate 06/30/2020 Projection

Long-Term Indebtedness

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**

- 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

06/30/2019 Estimate 06/30/2020 Projection

Long-Term Indebtedness

- 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

	06/30/2019 Estimate	06/30/2020 Projection
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

	<b>06/30/2019 Estimate</b>	<b>06/30/2020 Projection</b>
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	3,874,000	2,500,000
Other Capital Projects Fund		
Debt Service Fund	1,160,000	1,000,000
Food Service / Cafeteria Operations Fund		
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**

**TOTAL INDEBTEDNESS** **\$37,455,000**

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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$36,120</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$36,120</b>