

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Stacy M Gober

(610)861-0500

Extn :60201

Contact Person

Telephone

Extension

sgober@basdschools.org

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	\$291127738
Ending Unassigned Fund Balance	\$9454065
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.2%

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
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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 : Bethlehem Area SD	County : Northampton	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.

ITEM

AMOUNTS

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

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	17,667,787

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

\$33,667,787

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	201,211,035
7000 Revenue from State Sources	77,599,730
8000 Revenue from Federal Sources	7,491,217
9000 Other Financing Sources	30,000

Total Estimated Revenues And Other Financing Sources

\$286,331,982

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

\$319,999,769

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	164,085,175
6112 Interim Real Estate Taxes	2,513,786
6113 Public Utility Reality 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	2,026,131
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
	\$201,211,035
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	3,998,017
7820 State Share of Retirement Contributions	18,687,643
	\$77,599,730

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	51,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	5,264,192
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	612,944
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	199,647
8517 NCLB, Title IV - 21st Century Schools	263,853
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
REVENUE FROM FEDERAL SOURCES	\$7,491,217
OTHER FINANCING SOURCES	
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
OTHER FINANCING SOURCES	\$30,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	286,331,982

Act 1 Index (current): 2.8%
 Calculation Method: 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: \$180,556,464

	Lehigh	Northampton	Total
2018-19 Data			
a. Assessed Value	\$1,665,650,500	\$2,633,037,150	\$4,298,687,650
b. Real Estate Mills	18.3700	55.9700	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$1,488,044,129	\$7,399,876,948	\$8,887,921,077
d. Assessed Value	\$1,675,643,200	\$2,675,811,930	\$4,351,455,130
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2018-19 Calculations			
f. 2018-19 Tax Levy (a * b)	\$30,598,000	\$147,371,089	\$177,969,089
2019-20 Calculations			
g. Percent of Total Market Value	16.74232%	83.25768%	100.00000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$29,796,154	\$148,172,935	\$177,969,089
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	18.3700	56.2745	

Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage (Approx. Tax Levy * g)	95.67013%	92.86500%	93.33464%
k. Tax Levy Needed (k / d * 1000)	\$30,229,341	\$150,327,123	\$180,556,464
I. 2019-20 Real Estate Tax Rate	18.0400	56.1800	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$30,228,603	\$150,327,114	\$180,555,717
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$175,803,083
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$164,085,175

Act 1 Index (current): 2.8%
 Calculation Method: 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: \$180,556,464

	Lehigh	Northampton	Total
IV. Index Maximums			
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)	\$31,643,349	\$154,795,988	\$186,439,337
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 \$3,456,000
 Number of Homestead/Farmstead Properties 19547
 Median Assessed Value of Homestead Properties 24476
 \$61,200

AUN: 120481002 Bethlehem Area SD

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

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Page - 3 of 3

Act 1 Index (current): 2.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice: (a)(1)

Revenue

2

\$164,085,872

\$4,752,634

\$168,838,506

\$180,556,464

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$4,752,634

\$0

\$4,752,634

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$4,752,634

CODE	Current Real Estate Taxes	County Name	Real Estate Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6111	1,675,643,200	Lehigh	18.0400			95.67013%	
	2,675,811,930	Northampton	56.1800			92.86500%	
Totals:	4,351,455,130			4,752,634	175,803,083	93.33464%	164,085,175

	Rate	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00	242,870
6140 Current Act 511 Taxes - Flat Rate Assessments	Rate	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	242,870
6142 Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	352,000
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

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes - Flat Rate Assessments			594,870	594,870
6150 Current Act 511 Taxes - Proportional Assessments	1.000%	0.000%	14,728,458	14,728,458
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.500%	0.000%	3,250,000	3,250,000
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000%	0.000%	0	0
6156 Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.5000	0.000	4,000,000	4,000,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes - Proportional Assessments			21,978,458	21,978,458
Total Act 511, Current Taxes			12	22,573,328
Act 511 Tax Limit -->	8,887,921,077	X	12	106,655,053
	Market Value		Mills	(511 Limit)

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	Current Real Estate Taxes									
	Lehigh	18.3700	18.0400	-1.78%	Yes	2.8%				
	Northampton	56.2745	56.1800	-0.15%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	2.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	127,470,702
1200 Special Programs - Elementary / Secondary	40,792,482
1300 Vocational Education	8,154,241
1400 Other Instructional Programs - Elementary / Secondary	2,230,469
1500 Nonpublic School Programs	195,704
1600 Adult Education Programs	2,432,053
1800 Pre-Kindergarten	818,680
Total Instruction	\$182,094,331
2000 Support Services	
2100 Support Services - Students	10,702,548
2200 Support Services - Instructional Staff	11,215,198
2300 Support Services - Administration	12,912,102
2400 Support Services - Pupil Health	2,642,136
2500 Support Services - Business	2,087,188
2600 Operation and Maintenance of Plant Services	20,522,036
2700 Student Transportation Services	9,038,344
2800 Support Services - Central	7,964,384
2900 Other Support Services	122,693
Total Support Services	\$77,206,629
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,450,119
3300 Community Services	168,020
3400 Scholarships and Awards	675
Total Operation of Non-Instructional Services	\$3,618,814
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	44,000
Total Facilities Acquisition, Construction and Improvement Services	\$44,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	23,597,998
5200 Interfund Transfers - Out	148,000
5900 Budgetary Reserve	4,417,966
Total Other Expenditures and Financing Uses	\$28,163,964
Total Estimated Expenditures and Other Financing Uses	\$291,127,738

Amount

Description

1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	57,511,820	
200 Personnel Services - Employee Benefits	39,260,630	
300 Purchased Professional and Technical Services	1,981,880	
400 Purchased Property Services	423,925	
500 Other Purchased Services	23,147,130	
600 Supplies	4,891,147	
700 Property	243,290	
800 Other Objects	10,880	
Total Regular Programs - Elementary / Secondary	\$127,470,702	
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries	12,211,340	
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	75,999	
800 Other Objects	26,500	
Total Special Programs - Elementary / Secondary	\$40,792,482	
1300 Vocational Education		
500 Other Purchased Services	8,154,241	
Total Vocational Education	\$8,154,241	
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries	768,627	
200 Personnel Services - Employee Benefits	331,718	
300 Purchased Professional and Technical Services	831,896	
500 Other Purchased Services	284,003	
600 Supplies	12,575	
800 Other Objects	1,650	
Total Other Instructional Programs - Elementary / Secondary	\$2,230,469	
1500 Nonpublic School Programs		
300 Purchased Professional and Technical Services	189,325	
600 Supplies	6,379	
Total Nonpublic School Programs	\$195,704	
1600 Adult Education Programs		
500 Other Purchased Services	2,432,053	
Total Adult Education Programs	\$2,432,053	
1800 Pre-Kindergarten		
100 Personnel Services - Salaries	451,197	
200 Personnel Services - Employee Benefits	338,822	
300 Purchased Professional and Technical Services	2,700	
600 Supplies	25,961	

Description	Amount
Total Pre-Kindergarten	\$818,680
Total Instruction	\$182,094,331
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	5,793,557
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
Total Support Services - Students	\$10,702,548
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,214,688
200 Personnel Services - Employee Benefits	2,762,765
300 Purchased Professional and Technical Services	4,646,438
400 Purchased Property Services	10,456
500 Other Purchased Services	162,825
600 Supplies	403,628
800 Other Objects	14,398
Total Support Services - Instructional Staff	\$11,215,198
2300 Support Services - Administration	
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
Total Support Services - Administration	\$12,912,102
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,472,724
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
Total Support Services - Pupil Health	\$2,642,136
2500 Support Services - Business	
100 Personnel Services - Salaries	1,042,781

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	721,159
400 Purchased Property Services	258,198
500 Other Purchased Services	41,350
600 Supplies	18,950
800 Other Objects	4,750
Total Support Services - Business	\$2,087,188

<u>2600 Operation and Maintenance of Plant Services</u>	
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	3,926,411
700 Property	195,000
800 Other Objects	5,365
Total Operation and Maintenance of Plant Services	\$20,522,036

<u>2700 Student Transportation Services</u>	
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
Total Student Transportation Services	\$9,038,344

<u>2800 Support Services - Central</u>	
100 Personnel Services - Salaries	2,898,950
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
Total Support Services - Central	\$7,964,384

<u>2900 Other Support Services</u>	
500 Other Purchased Services	121,743
800 Other Objects	950
Total Other Support Services	\$122,693

<u>Total Support Services</u>	
	\$77,206,629

<u>3000 Operation of Non-Instructional Services</u>	
3200 Student Activities	
100 Personnel Services - Salaries	1,655,422

Description	Amount
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
Total Student Activities	\$3,450,119
3300 Community Services	
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
Total Community Services	\$168,020
3400 Scholarships and Awards	
600 Supplies	675
Total Scholarships and Awards	\$675
Total Operation of Non-Instructional Services	\$3,618,814
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	44,000
Total Facilities Acquisition, Construction and Improvement Services	\$44,000
Total Facilities Acquisition, Construction and Improvement Services	\$44,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	13,114,339
900 Other Uses of Funds	10,483,659
Total Debt Service / Other Expenditures and Financing Uses	\$23,597,998
5200 Interfund Transfers - Out	
900 Other Uses of Funds	148,000
Total Interfund Transfers - Out	\$148,000
5900 Budgetary Reserve	
800 Other Objects	4,417,966
Total Budgetary Reserve	\$4,417,966
Total Other Expenditures and Financing Uses	\$28,163,964
TOTAL EXPENDITURES	\$291,127,738

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	54,200,000	56,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	11,100,000	11,700,000
Capital Reserve Fund - \$ 1431	1,200,000	10,000
Other Capital Projects Fund		
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		
Investment Trust Fund	24,400,000	24,800,000
Pension Trust Fund	316,000	335,000
Activity Fund		
Other Agency Fund	620,000	600,000
Permanent Fund		

Total Cash and Short-Term Investments

\$93,376,000

\$94,925,000

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

Permanent Fund

Total Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

TOTAL CASH AND INVESTMENTS

\$93,376,000

\$94,925,000

Long-Term Indebtedness

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
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
Total General Fund	\$350,328,280	\$355,589,622

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

<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		242,064
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	\$484,128	\$242,064

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		91,000
0550 Authority Lease Obligations		
Total Debt Service Fund	95,000	91,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		425,000
0599 Other Noncurrent Liabilities	420,000	
Total Food Service / Cafeteria Operations Fund	\$515,000	\$516,000
Child Care Operations Fund		
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		
Total Child Care Operations Fund	\$308,000	\$309,000
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		

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

Long-Term Indebtedness

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

	06/30/2019 Estimate	06/30/2020 Projection
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 Permanent Fund		
Total Long-Term Indebtedness	\$351,635,408	\$356,656,686

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Short-Term Payables		
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	250,000	800,000
Capital Reserve Fund - \$ 1431	100,000	10,000
Other Capital Projects Fund		
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	1,500,000	1,500,000
Investment Trust Fund	90,000	80,000
Pension Trust Fund		
Activity Fund	650,000	640,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$36,671,000	\$37,937,000
TOTAL INDEBTEDNESS	\$388,306,408	\$394,593,686

Account Description	Amounts
0810 Nonspendable Fund Balance	209,707
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,000,000
0840 Assigned Fund Balance	12,417,966
0850 Unassigned Fund Balance	9,454,065
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,872,031
5900 Budgetary Reserve	4,417,966
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$33,499,704