

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

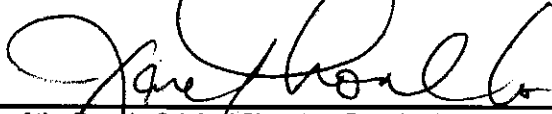
Date of Adoption of the General Fund Budget: 06/29/2020



President of the Board - Original Signature Required

7-15-2020

Date



Secretary of the Board - Original Signature Required

7/15/2020

Date



Chief School Administrator - Original Signature Required

Date

Josephine Cacace

(484)765-4024

Extn :

Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 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 2020-2021 (compared to 2019-2020) ?

Yes

No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

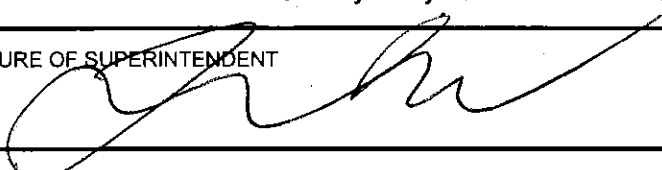
Total Budgeted Expenditures	\$350295971
Ending Unassigned Fund Balance	\$2306292
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.7%

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, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Allentown City SD	County : Lehigh	AUN Number : 121390302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 7-15-2020
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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>
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 minimal balance, the Board of Directors has elected to leave the balance in 0850 as unassigned.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,999,720
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,999,720</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	112,965,229
7000 Revenue from State Sources	202,158,098
8000 Revenue from Federal Sources	31,284,428
9000 Other Financing Sources	1,194,788
Total Estimated Revenues And Other Financing Sources	<u>\$347,602,543</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$352,602,263</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	91,867,981
6112 Interim Real Estate Taxes	1,453
6113 Public Utility Realty Taxes	95,000
6114 Payments in Lieu of Current Taxes - State / Local	800,000
6120 Current Per Capita Taxes, Section 679	135,000
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	4,345,000
6500 Earnings on Investments	500,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,065,795
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	575,000
6990 Refunds and Other Miscellaneous Revenue	380,000
REVENUE FROM LOCAL SOURCES	\$112,965,229
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	120,842,295
7271 Special Education funds for School-Aged Pupils	11,861,866
7311 Pupil Transportation Subsidy	3,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,101,394
7330 Health Services (Medical, Dental, Nurse, Act 25)	375,000
7340 State Property Tax Reduction Allocation	9,641,246
7505 Ready to Learn Block Grant	13,914,767
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	101,000
7810 State Share of Social Security and Medicare Taxes	5,943,063
7820 State Share of Retirement Contributions	32,277,467
REVENUE FROM STATE SOURCES	\$202,158,098
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	11,921,097
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	1,067,917
8516 Title III - Language Instruction for English Learners and Immigrant Students	589,742
8517 Title IV - 21st Century Schools	905,726
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	3,751,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	300,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	560,000
8749 Other CARES Act Funding	9,809,104
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	2,279,842
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
REVENUE FROM FEDERAL SOURCES	\$31,284,428
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	625,000
9360 Internal Service Fund Transfers	569,788
OTHER FINANCING SOURCES	\$1,194,788
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	347,602,543

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$91,867,981
Amount of Tax Relief for Homestead Exclusions	<u>\$9,641,246</u>
Total Approx. Tax Revenue:	\$101,509,227
Approx. Tax Levy for Tax Rate Calculation:	\$105,838,085

Lehigh

Total

2019-20 Data		
a. Assessed Value	\$5,020,010,300	\$5,020,010,300
b. Real Estate Mills	20.0743	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$4,693,180,752	\$4,693,180,752
d. Assessed Value	\$5,069,602,200	\$5,069,602,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$100,773,193	\$100,773,193
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$100,773,193	\$100,773,193
(f Total * g)		
i. Base Mills Subject to Index	20.0743	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$105,838,085	\$105,838,085
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	20.8770	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$105,838,085	\$105,838,085
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$96,196,839
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$91,867,981
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$91,867,981	
Amount of Tax Relief for Homestead Exclusions		<u>\$9,641,246</u>	
Total Approx. Tax Revenue:		\$101,509,227	
Approx. Tax Levy for Tax Rate Calculation:		\$105,838,085	
	Lehigh		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	20.8772		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$105,839,099		\$105,839,099
IV. s. Millage Rate within Index? (If l > p Then No)	Yes		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0		\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0		\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$29,326.86		
Number of Homestead/Farmstead Properties	15814		15814
Median Assessed Value of Homestead Properties			\$108,800

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$91,867,981
Amount of Tax Relief for Homestead Exclusions	<u>\$9,641,246</u>
Total Approx. Tax Revenue:	\$101,509,227
Approx. Tax Levy for Tax Rate Calculation:	\$105,838,085
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9,641,246	Lowering RE Tax Rate	\$0	\$9,641,246
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$9,641,246

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	5,069,602,200	20.8770	105,838,085			95.50000%	
Totals:	5,069,602,200		105,838,085	- 9,641,246	= 96,196,839	X 95.50000%	= 91,867,981

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		135,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	300,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	200,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 500,000 500,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,900,000	8,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,750,000	1,750,000
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	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 10,650,000 10,650,000

Total Act 511, Current Taxes 11,150,000

Act 511 Tax Limit -->	4,693,180,752 X	12	56,318,169
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u> Lehigh	20.0743	20.8770	4.00%	Yes	4.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%			
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.0%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	165,157,302
1200 Special Programs - Elementary / Secondary	62,925,647
1300 Vocational Education	9,949,832
1400 Other Instructional Programs - Elementary / Secondary	2,690,498
1500 Nonpublic School Programs	460,440
1600 Adult Education Programs	1,465,000
1700 Higher Education Programs for Secondary Students	454,192
Total Instruction	\$243,102,911
2000 Support Services	
2100 Support Services - Students	13,038,417
2200 Support Services - Instructional Staff	3,829,244
2300 Support Services - Administration	19,879,089
2400 Support Services - Pupil Health	5,010,293
2500 Support Services - Business	3,507,753
2600 Operation and Maintenance of Plant Services	20,785,882
2700 Student Transportation Services	11,459,578
2800 Support Services - Central	6,197,999
2900 Other Support Services	128,000
Total Support Services	\$83,836,255
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,256,817
3300 Community Services	2,043,699
Total Operation of Non-Instructional Services	\$4,300,516
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	215,000
Total Facilities Acquisition, Construction and Improvement Services	\$215,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,841,289
Total Other Expenditures and Financing Uses	\$18,841,289
Total Estimated Expenditures and Other Financing Uses	\$350,295,971

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	66,382,948
200 Personnel Services - Employee Benefits	49,405,616
300 Purchased Professional and Technical Services	3,819,365
400 Purchased Property Services	4,953
500 Other Purchased Services	43,111,104
600 Supplies	2,356,241
700 Property	65,035
800 Other Objects	12,040
Total Regular Programs - Elementary / Secondary	\$165,157,302
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,253,906
200 Personnel Services - Employee Benefits	15,910,221
300 Purchased Professional and Technical Services	9,580,975
500 Other Purchased Services	15,889,418
600 Supplies	288,727
800 Other Objects	2,400
Total Special Programs - Elementary / Secondary	\$62,925,647
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	686,010
200 Personnel Services - Employee Benefits	526,534
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	8,700,001
600 Supplies	35,287
Total Vocational Education	\$9,949,832
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,319,799
200 Personnel Services - Employee Benefits	986,232
300 Purchased Professional and Technical Services	161,360
500 Other Purchased Services	49,626
600 Supplies	172,376
800 Other Objects	1,105
Total Other Instructional Programs - Elementary / Secondary	\$2,690,498
1500 <u>Nonpublic School Programs</u>	
200 Personnel Services - Employee Benefits	15,000
300 Purchased Professional and Technical Services	375,215
500 Other Purchased Services	8,210
600 Supplies	62,015
Total Nonpublic School Programs	\$460,440
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	10,551
200 Personnel Services - Employee Benefits	4,449
500 Other Purchased Services	1,450,000

<u>Description</u>	<u>Amount</u>
Total Adult Education Programs	\$1,465,000
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	400,000
600 Supplies	54,192
Total Higher Education Programs for Secondary Students	\$454,192
Total Instruction	\$243,102,911
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	7,217,429
200 Personnel Services - Employee Benefits	5,423,485
300 Purchased Professional and Technical Services	192,725
500 Other Purchased Services	60,810
600 Supplies	141,704
700 Property	2,000
800 Other Objects	264
Total Support Services - Students	\$13,038,417
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,452,642
200 Personnel Services - Employee Benefits	1,216,369
300 Purchased Professional and Technical Services	444,688
400 Purchased Property Services	493,085
500 Other Purchased Services	71,138
600 Supplies	149,322
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$3,829,244
2300 Support Services - Administration	
100 Personnel Services - Salaries	10,684,341
200 Personnel Services - Employee Benefits	7,977,399
300 Purchased Professional and Technical Services	757,350
400 Purchased Property Services	1,700
500 Other Purchased Services	100,186
600 Supplies	237,190
700 Property	15,510
800 Other Objects	105,413
Total Support Services - Administration	\$19,879,089
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,842,458
200 Personnel Services - Employee Benefits	2,134,944
400 Purchased Property Services	2,250
500 Other Purchased Services	1,050
600 Supplies	29,391
800 Other Objects	200
Total Support Services - Pupil Health	\$5,010,293
2500 Support Services - Business	

2020-2021 Final General Fund Budget

LEA : 121390302 Allentown City SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	971,882
200 Personnel Services - Employee Benefits	729,971
300 Purchased Professional and Technical Services	680,500
400 Purchased Property Services	5,500
500 Other Purchased Services	390,000
600 Supplies	192,400
800 Other Objects	537,500
Total Support Services - Business	\$3,507,753
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	8,217,143
200 Personnel Services - Employee Benefits	6,163,933
300 Purchased Professional and Technical Services	312,900
400 Purchased Property Services	2,131,432
500 Other Purchased Services	531,375
600 Supplies	3,305,399
700 Property	103,000
800 Other Objects	20,700
Total Operation and Maintenance of Plant Services	\$20,785,882
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	63,500
200 Personnel Services - Employee Benefits	47,695
500 Other Purchased Services	11,348,383
Total Student Transportation Services	\$11,459,578
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,464,818
200 Personnel Services - Employee Benefits	1,100,212
300 Purchased Professional and Technical Services	403,709
400 Purchased Property Services	363,500
500 Other Purchased Services	513,865
600 Supplies	644,750
700 Property	1,704,850
800 Other Objects	2,295
Total Support Services - Central	\$6,197,999
2900 <u>Other Support Services</u>	
500 Other Purchased Services	128,000
Total Other Support Services	\$128,000
Total Support Services	\$83,836,255
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	834,118
200 Personnel Services - Employee Benefits	626,498
300 Purchased Professional and Technical Services	117,000
400 Purchased Property Services	31,550
500 Other Purchased Services	522,601

<u>Description</u>	<u>Amount</u>
600 Supplies	107,600
800 Other Objects	17,450
Total Student Activities	\$2,256,817
3300 Community Services	
100 Personnel Services - Salaries	87,713
200 Personnel Services - Employee Benefits	40,171
300 Purchased Professional and Technical Services	113,171
500 Other Purchased Services	12,017
600 Supplies	90,627
800 Other Objects	1,700,000
Total Community Services	\$2,043,699
Total Operation of Non-Instructional Services	\$4,300,516
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	215,000
Total Facilities Acquisition, Construction and Improvement Services	\$215,000
Total Facilities Acquisition, Construction and Improvement Services	\$215,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	8,665,774
900 Other Uses of Funds	10,175,515
Total Debt Service / Other Expenditures and Financing Uses	\$18,841,289
Total Other Expenditures and Financing Uses	\$18,841,289
TOTAL EXPENDITURES	\$350,295,971

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	23,639,219	23,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	485,000	425,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	13,568,330	1,100,000
Debt Service Fund	10,435,000	10,435,000
Food Service / Cafeteria Operations Fund	4,000,000	4,000,000
Child Care Operations Fund		
Other Enterprise Funds	1,699,000	1,500,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	375,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$54,226,549	\$41,335,000
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Long-Term Investments

06/30/2020 Estimate

06/30/2021 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

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$54,226,549	\$41,335,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	18,436,000	18,841,269
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$18,436,000	\$18,841,269
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use 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		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use 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		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease and Other Right-To-Use 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		
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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
- 0530 Lease and Other Right-To-Use 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

\$18,436,000

\$18,841,269

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	8,882,000	9,500,000
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		
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 Short-Term Payables	\$8,882,000	\$9,500,000
TOTAL INDEBTEDNESS	\$27,318,000	\$28,341,269

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	97,468	55,973
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$97,468	\$55,973
2000 Support Services		
2100 Support Services - Students	10,418	5,983
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$10,418	\$5,983
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$107,886	\$61,956

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	56,386	32,381
200 Personnel Services - Employee Benefits	41,082	23,592
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$97,468	\$55,973
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$97,468	\$55,973
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	7,152	4,107
200 Personnel Services - Employee Benefits	3,266	1,876
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
	\$10,418	\$5,983
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

Total Support Services - Instructional Staff

2300 Support Services - Administration

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Support Services - Administration

2400 Support Services - Pupil Health

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Support Services - Pupil Health

2500 Support Services - Business

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Support Services - Business

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$10,418	\$5,983
TOTAL EXPENDITURES	\$107,886	\$61,956

7000 Revenue from State Sources	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Revenue from State Sources	\$21,707	\$12,466
TOTAL REVENUES	\$21,707	\$12,466

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	3,939	2,262
7820 State Share of Retirement Contributions	17,768	10,204
Total Revenue from State Sources	\$21,707	\$12,466
TOTAL REVENUES	\$21,707	\$12,466

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,306,292
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,306,292

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,306,292
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