

# 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

6/10/19

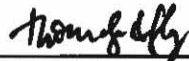
\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/10/19

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/10/19

\_\_\_\_\_  
Date

Grant S Palfey

\_\_\_\_\_  
Contact Person

(570)674-7231

Extn :

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

gpalfey@dsdhs.com

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dallas SD	COUNTY : Luzerne	AUN : 118401603
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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.

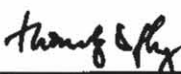
Total Budgeted Expenditures	\$39933306
Ending Unassigned Fund Balance	\$1390314
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/11/19
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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> Dallas SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118401603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/16/19
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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>
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 used for unanticipated emergencies, such as roof damage.
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.	The fund balance is assigned to future capital improvements, future pension obligations as well as future healthcare obligations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The fund balance is assigned to future capital improvements.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,170,000
0850 Unassigned Fund Balance	1,934,016
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,104,016</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	25,859,430
7000 Revenue from State Sources	12,766,079
8000 Revenue from Federal Sources	770,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$39,395,509</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$43,499,525</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,876,430
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	93,000
6150 Current Act 511 Taxes - Proportional Assessments	3,435,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	885,000
6500 Earnings on Investments	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	85,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,859,430</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,485,091
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	1,273,277
7311 Pupil Transportation Subsidy	910,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	215,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	51,000
7340 State Property Tax Reduction Allocation	325,556
7810 State Share of Social Security and Medicare Taxes	617,726
7820 State Share of Retirement Contributions	2,768,429
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,766,079</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	315,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,000
8731 ARRA - Build America Bonds	375,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$770,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>39,395,509</b>

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,876,430
Amount of Tax Relief for Homestead Exclusions	<u>\$325,556</u>
Total Approx. Tax Revenue:	\$21,201,986
Approx. Tax Levy for Tax Rate Calculation:	\$22,300,745

Luzerne

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$1,633,255,800	\$1,633,255,800
b. Real Estate Mills	13.6338	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$1,350,067,346	\$1,350,067,346
d. Assessed Value	\$1,635,695,500	\$1,635,695,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$22,267,483	\$22,267,483
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$22,267,483	\$22,267,483
(f Total * g)		
i. Base Mills Subject to Index	13.6338	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$22,300,745	\$22,300,745
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>13.6338</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,300,745	\$22,300,745
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,975,189
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,876,430
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,876,430</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$325,556</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,201,986</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,300,745</b>

	<b>Luzerne</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	14.0019	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,902,845	\$22,902,845
<b>IV.</b> 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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$4,102.31	
Number of Homestead/Farmstead Properties	5821	5821
Median Assessed Value of Homestead Properties		\$164,800



Act 1 Index (current): 2.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,876,430</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$325,556</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,201,986</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,300,745</b>

<b>Luzerne</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$325,556	Lowering RE Tax Rate	\$0	\$325,556
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$325,556</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Luzerne	1,635,695,500	13.6338	22,300,745			95.00000%	
<b>Totals:</b>	<b>1,635,695,500</b>		<b>22,300,745</b>	325,556 =	21,975,189 X	95.00000% =	20,876,430

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,000
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	\$5.00	\$0.00	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	43,000
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 93,000 93,000**

	<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	1.000%	0.000%	3,100,000	3,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	335,000	335,000
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 3,435,000 3,435,000**

**Total Act 511, Current Taxes 3,528,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,350,067,346 X</b>	<b>12</b>	<b>16,200,808</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Luzerne	13.6338	13.6338	0.00%	Yes	2.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.7%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,918,791
1200 Special Programs - Elementary / Secondary	5,353,115
1300 Vocational Education	745,735
1400 Other Instructional Programs - Elementary / Secondary	40,586
<b>Total Instruction</b>	<b>\$23,058,227</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,185,437
2200 Support Services - Instructional Staff	507,383
2300 Support Services - Administration	2,323,890
2400 Support Services - Pupil Health	316,616
2500 Support Services - Business	872,934
2600 Operation and Maintenance of Plant Services	3,402,422
2700 Student Transportation Services	1,600,199
2800 Support Services - Central	242,282
2900 Other Support Services	65,500
<b>Total Support Services</b>	<b>\$10,516,663</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,141,107
3300 Community Services	12,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,153,107</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,330,309
5900 Budgetary Reserve	875,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,205,309</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$39,933,306</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,602,173
200 Personnel Services - Employee Benefits	6,090,002
400 Purchased Property Services	205,000
500 Other Purchased Services	631,775
600 Supplies	364,341
700 Property	25,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,918,791</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,391,656
200 Personnel Services - Employee Benefits	1,456,309
300 Purchased Professional and Technical Services	750,000
500 Other Purchased Services	714,750
600 Supplies	40,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,353,115</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	165,123
200 Personnel Services - Employee Benefits	118,457
500 Other Purchased Services	452,955
600 Supplies	8,200
700 Property	1,000
<b>Total Vocational Education</b>	<b>\$745,735</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	27,500
200 Personnel Services - Employee Benefits	11,986
600 Supplies	1,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$40,586</b>
<b>Total Instruction</b>	<b>\$23,058,227</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	703,513
200 Personnel Services - Employee Benefits	472,699
400 Purchased Property Services	1,000
500 Other Purchased Services	1,900
600 Supplies	6,325
<b>Total Support Services - Students</b>	<b>\$1,185,437</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	281,552
200 Personnel Services - Employee Benefits	181,066
400 Purchased Property Services	5,200
500 Other Purchased Services	1,300
600 Supplies	35,615
700 Property	1,650

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$507,383</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,156,431
200 Personnel Services - Employee Benefits	729,759
300 Purchased Professional and Technical Services	333,500
400 Purchased Property Services	4,000
500 Other Purchased Services	51,400
600 Supplies	21,200
700 Property	5,100
800 Other Objects	22,500
<b>Total Support Services - Administration</b>	<b>\$2,323,890</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	186,456
200 Personnel Services - Employee Benefits	121,460
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	500
500 Other Purchased Services	450
600 Supplies	3,500
700 Property	750
<b>Total Support Services - Pupil Health</b>	<b>\$316,616</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	223,611
200 Personnel Services - Employee Benefits	147,973
400 Purchased Property Services	397,500
500 Other Purchased Services	1,700
600 Supplies	100,000
700 Property	1,500
800 Other Objects	650
<b>Total Support Services - Business</b>	<b>\$872,934</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,006,981
200 Personnel Services - Employee Benefits	667,378
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	1,007,300
500 Other Purchased Services	250,557
600 Supplies	384,500
700 Property	77,706
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,402,422</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,598,849
600 Supplies	1,350
<b>Total Student Transportation Services</b>	<b>\$1,600,199</b>
<b>2800 Support Services - Central</b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	119,788
200 Personnel Services - Employee Benefits	67,494
400 Purchased Property Services	55,000
<b>Total Support Services - Central</b>	<b>\$242,282</b>
<b>2900 Other Support Services</b>	
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	62,000
<b>Total Other Support Services</b>	<b>\$65,500</b>
<b>Total Support Services</b>	<b>\$10,516,663</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	384,942
200 Personnel Services - Employee Benefits	172,215
300 Purchased Professional and Technical Services	345,000
400 Purchased Property Services	15,000
500 Other Purchased Services	130,150
600 Supplies	93,800
<b>Total Student Activities</b>	<b>\$1,141,107</b>
<b>3300 Community Services</b>	
800 Other Objects	12,000
<b>Total Community Services</b>	<b>\$12,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,153,107</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,850,380
900 Other Uses of Funds	1,479,929
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,330,309</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	875,000
<b>Total Budgetary Reserve</b>	<b>\$875,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,205,309</b>
<b>TOTAL EXPENDITURES</b>	<b>\$39,933,306</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	5,500,000	5,800,000
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	17,500,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	35,000	40,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	300,000	425,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$23,335,000</b>	<b>\$10,265,000</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$23,335,000</b>	<b>\$10,265,000</b>

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

<b>General Fund</b>		
0510 Bonds Payable	108,126,726	103,846,582
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	250,000	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$108,376,726</b>	<b>\$104,096,582</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2019-2020 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$108,376,726</b>	<b>\$104,096,582</b>

**Short-Term Payables**

**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 Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$108,376,726</b>	<b>\$104,096,582</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,170,000
0850 Unassigned Fund Balance	1,396,219
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,566,219</b>
<b>5900 Budgetary Reserve</b>	<b>875,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,441,219</b>