

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Melinda L Stuck

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Contact Person

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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 : West Shore SD	COUNTY : York	AUN : 115219002
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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	\$124438262
Ending Unassigned Fund Balance	\$9672457
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.8%

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

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : West Shore SD	County : York	AUN Number : 115219002
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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 <i>Judith A. Crocena</i>	DATE 5/9/2019
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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.	The ending unassigned fund balance in the amount of is less than the 8% fund balance limit. due to uncertainty with State funding and district-wide infrastructure needs, the District feels it is prudent and necessary to maintain a reserve
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 District has committed \$500,000 for Retirement Expense and \$2,000,000 for health care cost rate stabilization and/or catastrophic loss.
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 assigned fund balance is for athletics and concessions.

<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	660,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	37,014
0850 Unassigned Fund Balance	9,908,515
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,445,529</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	88,091,282
7000 Revenue from State Sources	33,966,294
8000 Revenue from Federal Sources	2,144,628
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$124,202,204</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$136,647,733</u>

LEA : 115219002 West Shore SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	63,649,903
6112 Interim Real Estate Taxes	126,000
6113 Public Utility Realty Taxes	79,000
6114 Payments in Lieu of Current Taxes - State / Local	3,000
6120 Current Per Capita Taxes, Section 679	161,757
6140 Current Act 511 Taxes - Flat Rate Assessments	320,900
6150 Current Act 511 Taxes - Proportional Assessments	18,690,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,681,110
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	230,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,590,000
6910 Rentals	127,650
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	711,962
6990 Refunds and Other Miscellaneous Revenue	100,000

REVENUE FROM LOCAL SOURCES**\$88,091,282****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	14,244,253
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	4,098,612
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	125,981
7330 Health Services (Medical, Dental, Nurse, Act 25)	175,000
7340 State Property Tax Reduction Allocation	1,297,233
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	810,789
7810 State Share of Social Security and Medicare Taxes	2,072,437
7820 State Share of Retirement Contributions	9,391,989

REVENUE FROM STATE SOURCES**\$33,966,294****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,221,298
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	240,406
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	44,725
8517 NCLB, Title IV - 21st Century Schools	80,199
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	10,000

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	48,000
REVENUE FROM FEDERAL SOURCES	\$2,144,628
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	124,202,204

Act 1 Index (current): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$63,650,206		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,297,233</u>		
Total Approx. Tax Revenue:	\$64,947,439		
Approx. Tax Levy for Tax Rate Calculation:	\$67,306,950		

	Cumberland	York	Total
<hr/>			
2018-19 Data			
a. Assessed Value	\$3,031,544,800	\$2,069,577,040	\$5,101,121,840
b. Real Estate Mills	11.6457	14.4040	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$2,526,495,098	\$2,130,479,780	\$4,656,974,878
d. Assessed Value	\$3,055,989,000	\$2,095,831,653	\$5,151,820,653
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy	\$35,304,461	\$29,810,188	\$65,114,649
(a * b)			
2019-20 Calculations			
II. g. Percent of Total Market Value	54.25185%	45.74815%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$35,325,902	\$29,788,747	\$65,114,649
(f Total * g)			
i. Base Mills Subject to Index	11.6527	14.4040	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.70000%	96.10000%	96.42551%
k. Tax Levy Needed	\$36,515,266	\$30,791,684	\$67,306,950
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	11.9487	14.6918	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$36,515,096	\$30,791,539	\$67,306,635
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$66,009,402
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$63,649,903
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$63,650,206

Amount of Tax Relief for Homestead Exclusions

\$1,297,233

Total Approx. Tax Revenue:

\$64,947,439

Approx. Tax Levy for Tax Rate Calculation:

\$67,306,950

	Cumberland	York	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	11.9556	14.7785	
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)	\$36,536,182	\$30,973,248	\$67,509,430
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,262.00	\$5,906.00	
Number of Homestead/Farmstead Properties	7005	8022	15027
Median Assessed Value of Homestead Properties			\$155,340

Act 1 Index (current): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$63,650,206		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,297,233</u>		
Total Approx. Tax Revenue:	\$64,947,439		
Approx. Tax Levy for Tax Rate Calculation:	\$67,306,950		

	Cumberland	York		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,297,233	Lowering RE Tax Rate	\$0	\$1,297,233
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,297,233

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>
Cumberland	3,055,989,000	11.9487	36,515,096			96.70000%	
York	2,095,831,653	14.6918	30,791,539			96.10000%	
Totals:	5,151,820,653		67,306,635	- 1,297,233 =	66,009,402 X	96.42551% =	63,649,903

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		161,757
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	320,900
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			320,900
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.950%	0.000%	17,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,390,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			18,690,000
Total Act 511, Current Taxes			19,010,900
Act 511 Tax Limit -->		4,656,974,878 X	12
		Market Value	Mills
			55,883,699
			(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
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u>								
	Cumberland	11.6527	11.9487	2.55%	Yes	2.6%			
	York	14.4040	14.6918	2.00%	Yes	2.6%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.6%			
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	2.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	57,572,999
1200 Special Programs - Elementary / Secondary	17,272,478
1300 Vocational Education	1,321,470
1400 Other Instructional Programs - Elementary / Secondary	194,079
1500 Nonpublic School Programs	15,000
1700 Higher Education Programs for Secondary Students	511,355
Total Instruction	\$76,887,381
2000 Support Services	
2100 Support Services - Students	4,875,765
2200 Support Services - Instructional Staff	1,250,350
2300 Support Services - Administration	7,616,012
2400 Support Services - Pupil Health	2,281,429
2500 Support Services - Business	1,294,705
2600 Operation and Maintenance of Plant Services	10,139,509
2700 Student Transportation Services	5,352,314
2800 Support Services - Central	3,541,206
2900 Other Support Services	90,986
Total Support Services	\$36,442,276
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,897,579
3300 Community Services	103,782
Total Operation of Non-Instructional Services	\$2,001,361
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	713,100
Total Facilities Acquisition, Construction and Improvement Services	\$713,100
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,531,472
5200 Interfund Transfers - Out	3,862,672
Total Other Expenditures and Financing Uses	\$8,394,144
Total Estimated Expenditures and Other Financing Uses	\$124,438,262

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,561,300
200 Personnel Services - Employee Benefits	21,067,178
300 Purchased Professional and Technical Services	698,106
400 Purchased Property Services	22,915
500 Other Purchased Services	3,126,797
600 Supplies	923,757
700 Property	148,211
800 Other Objects	24,735
Total Regular Programs - Elementary / Secondary	\$57,572,999
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,808,480
200 Personnel Services - Employee Benefits	5,660,854
300 Purchased Professional and Technical Services	1,194,874
400 Purchased Property Services	4,000
500 Other Purchased Services	1,460,789
600 Supplies	115,056
700 Property	20,050
800 Other Objects	8,375
Total Special Programs - Elementary / Secondary	\$17,272,478
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,321,470
Total Vocational Education	\$1,321,470
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	122,495
200 Personnel Services - Employee Benefits	70,929
600 Supplies	655
Total Other Instructional Programs - Elementary / Secondary	\$194,079
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
Total Nonpublic School Programs	\$15,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	511,355
Total Higher Education Programs for Secondary Students	\$511,355
Total Instruction	\$76,887,381
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,587,950
200 Personnel Services - Employee Benefits	1,616,425
300 Purchased Professional and Technical Services	95,100
500 Other Purchased Services	13,700
600 Supplies	266,790

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<u>Description</u>	<u>Amount</u>
700 Property	288,000
800 Other Objects	7,800
Total Support Services - Students	\$4,875,765
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	613,444
200 Personnel Services - Employee Benefits	415,837
300 Purchased Professional and Technical Services	36,700
400 Purchased Property Services	50
500 Other Purchased Services	68,950
600 Supplies	104,284
700 Property	11,085
Total Support Services - Instructional Staff	\$1,250,350
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,071,382
200 Personnel Services - Employee Benefits	2,500,960
300 Purchased Professional and Technical Services	664,800
400 Purchased Property Services	55,333
500 Other Purchased Services	98,940
600 Supplies	202,283
700 Property	10,979
800 Other Objects	11,335
Total Support Services - Administration	\$7,616,012
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,303,306
200 Personnel Services - Employee Benefits	814,178
300 Purchased Professional and Technical Services	75,920
400 Purchased Property Services	1,300
500 Other Purchased Services	4,200
600 Supplies	50,275
700 Property	30,950
800 Other Objects	1,300
Total Support Services - Pupil Health	\$2,281,429
2500 Support Services - Business	
100 Personnel Services - Salaries	552,245
200 Personnel Services - Employee Benefits	361,460
300 Purchased Professional and Technical Services	104,300
400 Purchased Property Services	117,500
500 Other Purchased Services	32,000
600 Supplies	82,000
700 Property	42,700
800 Other Objects	2,500
Total Support Services - Business	\$1,294,705
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,100,621
200 Personnel Services - Employee Benefits	1,524,379

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,600
400 Purchased Property Services	2,182,565
500 Other Purchased Services	699,766
600 Supplies	2,233,923
700 Property	1,396,405
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$10,139,509
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	142,076
200 Personnel Services - Employee Benefits	97,248
400 Purchased Property Services	40,150
500 Other Purchased Services	4,641,380
600 Supplies	431,260
800 Other Objects	200
Total Student Transportation Services	\$5,352,314
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,123,507
200 Personnel Services - Employee Benefits	712,537
300 Purchased Professional and Technical Services	145,057
400 Purchased Property Services	561,535
500 Other Purchased Services	7,700
600 Supplies	249,560
700 Property	740,060
800 Other Objects	1,250
Total Support Services - Central	\$3,541,206
2900 <u>Other Support Services</u>	
500 Other Purchased Services	90,986
Total Other Support Services	\$90,986
Total Support Services	\$36,442,276
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	782,668
200 Personnel Services - Employee Benefits	310,508
300 Purchased Professional and Technical Services	223,107
400 Purchased Property Services	37,750
500 Other Purchased Services	178,047
600 Supplies	226,299
700 Property	126,575
800 Other Objects	12,625
Total Student Activities	\$1,897,579
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	17,399
200 Personnel Services - Employee Benefits	7,383
500 Other Purchased Services	75,000

<u>Description</u>	<u>Amount</u>
600 Supplies	4,000
Total Community Services	\$103,782
Total Operation of Non-Instructional Services	\$2,001,361
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	698,600
700 Property	14,500
Total Facilities Acquisition, Construction and Improvement Services	\$713,100
Total Facilities Acquisition, Construction and Improvement Services	\$713,100
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,959,231
900 Other Uses of Funds	2,572,241
Total Debt Service / Other Expenditures and Financing Uses	\$4,531,472
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,862,672
Total Interfund Transfers - Out	\$3,862,672
Total Other Expenditures and Financing Uses	\$8,394,144
TOTAL EXPENDITURES	\$124,438,262

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	20,000,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	40,000	40,000
Capital Reserve Fund - § 690, §1850	14,000,000	14,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	20,000,000	2,000,000
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 Cash and Short-Term Investments	\$54,040,000	\$36,040,000

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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$54,040,000** **\$36,040,000**

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Long-Term Indebtedness06/30/2019 Estimate06/30/2020 Projection**General Fund**

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

Total General Fund**Public Purpose (Expendable) Trust Fund**

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

Total Public Purpose (Expendable) Trust Fund**Other Comptroller-Approved Special Revenue Funds**

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

Total Other Comptroller-Approved Special Revenue Funds**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

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		
Total Permanent Fund		
Total Long-Term Indebtedness		

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	28,249,000	29,548,000
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	\$28,249,000	\$29,548,000
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TOTAL INDEBTEDNESS	\$28,249,000	\$29,548,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	660,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	37,014
0850 Unassigned Fund Balance	9,672,457
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,209,471

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,869,471
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