

**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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1810 Nonspendable Fund Balance	660,000
1820 Restricted Fund Balance	
1830 Committed Fund Balance	2,500,000
1840 Assigned Fund Balance	37,014
1850 Unassigned Fund Balance	9,908,515
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,445,529</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
3000 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	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$124,202,204</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$136,647,733</u></b>

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

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

AUN: 115219002 West Shore SD

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

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Page - 1 of 3

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

**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

**2018-19 Calculations**

f. 2018-19 Tax Levy (a * b)	\$35,304,461	\$29,810,188	\$65,114,649
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**2019-20 Calculations**

g. Percent of Total Market Value	54.25185%	45.74815%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$35,325,902	\$29,788,747	\$65,114,649
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	11.6527	14.4040	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.70000%	96.10000%	96.42551%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$36,515,266	\$30,791,684	\$67,306,950

**I. 2019-20 Real Estate Tax Rate** **11.9487** **14.6918**  
(k / d \* 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$36,515,096	\$30,791,539	\$67,306,635
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$66,009,402
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$63,649,903

AUN: 115219002 West Shore SD

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

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Act 1 Index (current): 2.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

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Approx. Tax Levy for Tax Rate Calculation:

\$67,306,950

	Cumberland	York	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	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 ( $t * \text{Est. Pct. Collection}$ )	\$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

WUN: 115219002 West Shore SD

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

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Revenue

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Number of Decimals For Tax Rate Calculation:

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Amount of Tax Relief for Homestead Exclusions

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Total Approx. Tax Revenue:

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Approx. Tax Levy for Tax Rate Calculation:

\$67,306,950

Cumberland

York

Total

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

3111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lumberland	3,055,989,000	11.9487	36,515,096			96.70000%	
York	2,095,831,653	14.6918	30,791,539			96.10000%	
<b>Totals:</b>	<b>5,151,820,653</b>		<b>67,306,635</b>	- 1,297,233 =	66,009,402 X	96.42551% =	63,649,903

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			161,757
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	320,900	320,900
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>320,900</b>	<b>320,900</b>
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.950%	0.000%	17,300,000	17,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,390,000	1,390,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>18,690,000</b>	<b>18,690,000</b>
<b>Total Act 511, Current Taxes</b>				<b>19,010,900</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,656,974,878 X</b>	<b>12</b>	<b>55,883,699</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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

Description	Amount
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$76,887,381</b>
<b>1000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$36,442,276</b>
<b>1000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,897,579
3300 Community Services	103,782
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,001,361</b>
<b>1000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	713,100
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$713,100</b>
<b>1000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,531,472
5200 Interfund Transfers - Out	3,862,672
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,394,144</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$124,438,262</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$57,572,999</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$17,272,478</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,321,470
<b>Total Vocational Education</b>	<b>\$1,321,470</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	122,495
200 Personnel Services - Employee Benefits	70,929
600 Supplies	655
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$194,079</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	15,000
<b>Total Nonpublic School Programs</b>	<b>\$15,000</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	511,355
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$511,355</b>
<b>Total Instruction</b>	<b>\$76,887,381</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
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

<u>Description</u>	<u>Amount</u>
700 Property	288,000
800 Other Objects	7,800
<b>Total Support Services - Students</b>	<b>\$4,875,765</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$1,250,350</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$7,616,012</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$2,281,429</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$1,294,705</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,100,621
200 Personnel Services - Employee Benefits	1,524,379

<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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,139,509</b>
<b>2700 Student Transportation Services</b>	
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
<b>Total Student Transportation Services</b>	<b>\$5,352,314</b>
<b>2800 Support Services - Central</b>	
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
<b>Total Support Services - Central</b>	<b>\$3,541,206</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	90,986
<b>Total Other Support Services</b>	<b>\$90,986</b>
<b>Total Support Services</b>	<b>\$36,442,276</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$1,897,579</b>
<b>3300 Community Services</b>	
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
<b>Total Community Services</b>	<b>\$103,782</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,001,361</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	698,600
700 Property	14,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$713,100</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$713,100</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,959,231
900 Other Uses of Funds	2,572,241
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,531,472</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,862,672
<b>Total Interfund Transfers - Out</b>	<b>\$3,862,672</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,394,144</b>
<b>TOTAL EXPENDITURES</b>	<b>\$124,438,262</b>

**Cash and Short-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$54,040,000</b>	<b>\$36,040,000</b>

**Long-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 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

**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

**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 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		
<b>Total Short-Term Payables</b>	<b>\$28,249,000</b>	<b>\$29,548,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$28,249,000</b>	<b>\$29,548,000</b>

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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$12,209,471</b>

**5900 Budgetary Reserve**

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