

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/24/2019

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/24/2019  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/24/19  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/24/19  
\_\_\_\_\_  
DateBenjamin J Enders  
\_\_\_\_\_  
Contact Person(570)398-5050 Extn :  
\_\_\_\_\_  
Telephone Extensionbenders@jsasd.org  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jersey Shore Area SD	COUNTY : Lycoming	AUN : 117414003
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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	\$42960867
Ending Unassigned Fund Balance	\$2015867
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.7%

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 6/24/19
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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> Jersey Shore Area SD	<b>County :</b> Lycoming	<b>AUN Number :</b> 117414003
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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> 5/10/19
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2400, Object 100: \$202,351.00 Function 2400, Object 200: \$204,948.00	Increases in Health Insurance and Retirement Expense has resulted in benefits being greater than wages.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent Fiscal Management
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.	Prudent Fiscal Management
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for PSERS and Health Insurance Increases

<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	163,637	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,059,934	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,346,338	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,406,272</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	18,429,071	
7000 Revenue from State Sources	23,559,904	
8000 Revenue from Federal Sources	636,421	
9000 Other Financing Sources	5,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$42,630,396</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$48,036,668</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	12,700,471
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	16,500
6114 Payments in Lieu of Current Taxes - State / Local	238,000
6150 Current Act 511 Taxes - Proportional Assessments	4,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	76,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	438,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,429,071</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	13,764,870
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	109,106
7271 Special Education funds for School-Aged Pupils	1,857,179
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	1,236,532
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	740,157
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,146,711
7360 Safe Schools	25,000
7810 State Share of Social Security and Medicare Taxes	759,560
7820 State Share of Retirement Contributions	3,515,789
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,559,904</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	480,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8517 NCLB, Title IV - 21st Century Schools	30,000
8521 Vocational Education - Operating Expenditures	36,421
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$636,421</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
<b>OTHER FINANCING SOURCES</b>	<b>\$5,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>42,630,396</b>

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,700,500

Amount of Tax Relief for Homestead Exclusions

\$1,146,749

Total Approx. Tax Revenue:

\$13,847,249

Approx. Tax Levy for Tax Rate Calculation:

\$14,657,919

Clinton

Lycoming

Total

**2018-19 Data**

a. Assessed Value	\$202,015,400	\$648,558,730	\$850,574,130
b. Real Estate Mills	12.9608	17.7513	

**I. 2019-20 Data**

c. 2017 STEB Market Value	\$185,353,201	\$808,659,623	\$994,012,824
d. Assessed Value	\$203,056,400	\$651,922,880	\$854,979,280
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

**2018-19 Calculations**

f. 2018-19 Tax Levy	\$2,618,281	\$11,512,761	\$14,131,042
(a * b)			

**2019-20 Calculations**

g. Percent of Total Market Value	18.64696%	81.35304%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$2,635,010	\$11,496,032	\$14,131,042
(f Total * g)			
i. Base Mills Subject to Index	13.0436	17.7513	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	94.00000%	94.00000%	94.00000%
k. Tax Levy Needed	\$2,733,256	\$11,924,663	\$14,657,919
(Approx. Tax Levy * g)			

<b>I. 2019-20 Real Estate Tax Rate</b>	<b>13.4605</b>	<b>18.2915</b>	
(k / d * 1000)			

<b>III. m. Tax Levy Generated by Mills</b>	<b>\$2,733,241</b>	<b>\$11,924,647</b>	<b>\$14,657,888</b>
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$13,511,139
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$12,700,471
(n * Est. Pct. Collection)			



AUN: 117414003 Jersey Shore Area SD

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

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Page - 2 of 3

Act 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

4

\$12,700,500

\$1,146,749

\$13,847,249

\$14,657,919

Clinton

Lycoming

Total

## Index Maximums

p. Maximum Mills Based On Index

13.4609

18.3193

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

(if (l &gt; p), (l - p))

r. Maximum Tax Levy Based On Index

\$2,733,322

\$11,942,771

\$14,676,093

IV.

(p / 1000 \* d)

s. Millage Rate within Index?

Yes

Yes

(If l &gt; p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if (m &gt; r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(t \* Est. Pct. Collection)

## Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$18,475.00

\$13,591.00

V.

Number of Homestead/Farmstead Properties

1261

3408

4669

Median Assessed Value of Homestead Properties

\$97,895

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

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Page - 3 of 3

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,700,500

Amount of Tax Relief for Homestead Exclusions

\$1,146,749

Total Approx. Tax Revenue:

\$13,847,249

Approx. Tax Levy for Tax Rate Calculation:

\$14,657,919

Clinton

Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,146,711

Lowering RE Tax Rate

\$0

\$1,146,711

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

\$38

\$38

**Amount of Tax Relief from State/Local Sources****\$1,146,749**

CODE6111 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>
Clinton	203,056,400	13.4605	2,733,241			94.00000%	
Lycoming	651,922,880	18.2915	11,924,647			94.00000%	
<b>Totals:</b>	<b>854,979,280</b>		<b>14,657,888</b>	<b>- 1,146,749 =</b>	<b>13,511,139 X</b>	<b>94.00000% =</b>	<b>12,700,471</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	3,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>4,000,000</b>
<b>Total Act 511, Current Taxes</b>			<b>4,000,000</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>994,012,824 X</b>	<b>12</b>	<b>11,928,154</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>									
	Clinton	13.0436	13.4605	3.20%	Yes	3.2%				
	Lycoming	17.7513	18.2915	3.05%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,604,868
1200 Special Programs - Elementary / Secondary	5,757,950
1300 Vocational Education	978,517
1400 Other Instructional Programs - Elementary / Secondary	158,891
1800 Pre-Kindergarten	340,000
<b>Total Instruction</b>	<b>\$25,840,226</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,477,222
2200 Support Services - Instructional Staff	1,409,745
2300 Support Services - Administration	2,569,210
2400 Support Services - Pupil Health	414,092
2500 Support Services - Business	893,151
2600 Operation and Maintenance of Plant Services	3,460,619
2700 Student Transportation Services	1,773,460
2800 Support Services - Central	10,944
<b>Total Support Services</b>	<b>\$12,008,443</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	870,356
<b>Total Operation of Non-Instructional Services</b>	<b>\$870,356</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,242,435
5900 Budgetary Reserve	999,407
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,241,842</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$42,960,867</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,287,490
200 Personnel Services - Employee Benefits	6,726,062
300 Purchased Professional and Technical Services	681,210
400 Purchased Property Services	67,000
500 Other Purchased Services	1,169,558
600 Supplies	324,089
700 Property	346,335
800 Other Objects	3,124
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,604,868</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,123,982
200 Personnel Services - Employee Benefits	1,763,656
300 Purchased Professional and Technical Services	715,600
400 Purchased Property Services	500
500 Other Purchased Services	1,134,250
600 Supplies	18,012
800 Other Objects	1,950
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,757,950</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	479,114
200 Personnel Services - Employee Benefits	353,190
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	5,600
500 Other Purchased Services	9,700
600 Supplies	105,913
700 Property	2,100
800 Other Objects	2,900
<b>Total Vocational Education</b>	<b>\$978,517</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	21,000
200 Personnel Services - Employee Benefits	8,891
300 Purchased Professional and Technical Services	63,000
500 Other Purchased Services	63,500
600 Supplies	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$158,891</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
800 Other Objects	340,000
<b>Total Pre-Kindergarten</b>	<b>\$340,000</b>
<b>Total Instruction</b>	<b>\$25,840,226</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	784,545

## 2019-2020 Final General Fund Budget

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	566,022
300 Purchased Professional and Technical Services	103,600
400 Purchased Property Services	3,000
500 Other Purchased Services	4,200
600 Supplies	14,755
800 Other Objects	1,100
<b>Total Support Services - Students</b>	<b>\$1,477,222</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	600,006
200 Personnel Services - Employee Benefits	588,728
300 Purchased Professional and Technical Services	119,748
400 Purchased Property Services	15,100
500 Other Purchased Services	29,950
600 Supplies	46,738
700 Property	7,500
800 Other Objects	1,975
<b>Total Support Services - Instructional Staff</b>	<b>\$1,409,745</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,252,922
200 Personnel Services - Employee Benefits	929,811
300 Purchased Professional and Technical Services	293,214
400 Purchased Property Services	520
500 Other Purchased Services	62,188
600 Supplies	6,650
800 Other Objects	23,905
<b>Total Support Services - Administration</b>	<b>\$2,569,210</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	202,351
200 Personnel Services - Employee Benefits	204,948
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	600
500 Other Purchased Services	450
600 Supplies	2,978
800 Other Objects	265
<b>Total Support Services - Pupil Health</b>	<b>\$414,092</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	416,157
200 Personnel Services - Employee Benefits	342,014
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	63,100
500 Other Purchased Services	27,250
600 Supplies	12,900
800 Other Objects	4,730
<b>Total Support Services - Business</b>	<b>\$893,151</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,097,572
200 Personnel Services - Employee Benefits	884,789
300 Purchased Professional and Technical Services	84,000
400 Purchased Property Services	747,368
500 Other Purchased Services	216,150
600 Supplies	404,185
700 Property	24,005
800 Other Objects	2,550
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,460,619</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	150
500 Other Purchased Services	1,761,537
600 Supplies	3,773
<b>Total Student Transportation Services</b>	<b>\$1,773,460</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	5,865
200 Personnel Services - Employee Benefits	1,579
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	2,000
<b>Total Support Services - Central</b>	<b>\$10,944</b>
<b>Total Support Services</b>	<b>\$12,008,443</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	420,953
200 Personnel Services - Employee Benefits	200,374
300 Purchased Professional and Technical Services	44,645
400 Purchased Property Services	11,645
500 Other Purchased Services	96,510
600 Supplies	72,090
700 Property	6,904
800 Other Objects	17,235
<b>Total Student Activities</b>	<b>\$870,356</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$870,356</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	586,435
900 Other Uses of Funds	2,656,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,242,435</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	999,407



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$999,407
Total Other Expenditures and Financing Uses	\$4,241,842
TOTAL EXPENDITURES	\$42,960,867

**Cash and Short-Term Investments****06/30/2019 Estimate****06/30/2020 Projection**

General Fund	7,937,277	7,606,806
Public Purpose (Expendable) Trust Fund	163,108	153,108
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	700,000	400,000
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	165,000	165,000
Other Agency Fund		
Permanent Fund		

**Total Cash and Short-Term Investments****\$8,965,385****\$8,324,914****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**

**\$8,965,385**

**\$8,324,914**

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

0510 Bonds Payable	29,584,000	26,928,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	750,000	750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,750,000	12,750,000
0599 Other Noncurrent Liabilities		

**Total General Fund****\$43,084,000****\$40,428,000****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****\$43,084,000****\$40,428,000**



<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	450,000	450,000
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>\$450,000</b>	<b>\$450,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$43,534,000</b>	<b>\$40,878,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	163,637
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,059,934
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,015,867
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,075,801</b>
5900 Budgetary Reserve	999,407
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,238,845</b>