



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Sellinsgrove Area SD	COUNTY : Snyder	AUN : 116557103
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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	\$45036987
Ending Unassigned Fund Balance	\$2858799
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

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

**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> Selinsgrove Area SD	<b>County :</b> Snyder	<b>AUN Number :</b> 116557103
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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> 5-13-19
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$25,515.00 Function 2800, Object 200: \$914,873.00	Retiree healthcare expenses are recorded in the 2800-200 account.
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 account is used to serve as a contingency to cover any unforeseen expenses or to offset a reduction in revenue during the fiscal year.
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.	Ending unassigned fund balance is used to offset future expenses and emergency needs.
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 fund balance is used as a reserve for offsetting future expense increases: Retiree healthcare 2,018,334, Real estate tax appeals 200,000, PSERS (employer share of retirement) 2,901,244, Educational resources 306,389
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Carryover balances for special education legal decision education fund and fifth grade outdoor ed program.

<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	21,148	
0820 Restricted Fund Balance	443,809	
0830 Committed Fund Balance	6,039,439	
0840 Assigned Fund Balance	66,741	
0850 Unassigned Fund Balance	2,958,799	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$9,064,979</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	26,704,065	
7000 Revenue from State Sources	16,646,144	
8000 Revenue from Federal Sources	973,306	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$44,323,515</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$53,388,494</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	16,770,203
6112 Interim Real Estate Taxes	89,856
6113 Public Utility Realty Taxes	24,424
6114 Payments in Lieu of Current Taxes - State / Local	153,628
6120 Current Per Capita Taxes, Section 679	62,945
6140 Current Act 511 Taxes - Flat Rate Assessments	62,945
6150 Current Act 511 Taxes - Proportional Assessments	7,828,042
6400 Delinquencies on Taxes Levied / Assessed by the LEA	635,600
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	166,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	331,547
6910 Rentals	110,000
6920 Contributions and Donations from Private Sources	62,000
6940 Tuition from Patrons	74,875
6990 Refunds and Other Miscellaneous Revenue	56,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$26,704,065</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,030,794
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	34,500
7271 Special Education funds for School-Aged Pupils	1,551,395
7311 Pupil Transportation Subsidy	904,679
7312 Nonpublic and Charter School Pupil Transportation Subsidy	33,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	609,112
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	668,238
7400 Vocational Training of the Unemployed	20,000
7505 Ready to Learn Block Grant	418,661
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7810 State Share of Social Security and Medicare Taxes	766,156
7820 State Share of Retirement Contributions	3,534,109
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,646,144</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	686,741

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	140,565
8521 Vocational Education - Operating Expenditures	26,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	110,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$973,306</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>44,323,515</b>

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$16,770,203

Amount of Tax Relief for Homestead Exclusions \$668,238

Total Approx. Tax Revenue: \$17,438,441

Approx. Tax Levy for Tax Rate Calculation: \$18,168,189

Snyder

Total

2018-19 Data		
a. Assessed Value	\$264,237,640	\$264,237,640
b. Real Estate Mills	67.4900	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$1,389,771,821	\$1,389,771,821
d. Assessed Value	\$263,307,090	\$263,307,090
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy (a * b)	\$17,833,398	\$17,833,398
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$17,833,398	\$17,833,398
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	67.4900	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.83000%	95.83000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$18,168,189	\$18,168,189
<b>I. 2019-20 Real Estate Tax Rate</b> (k / d * 1000)	69.0000	
<b>III.</b> m. Tax Levy Generated by Mills (l / 1000 * d)	\$18,168,189	\$18,168,189
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$17,499,951
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$16,770,203



Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$16,770,203

Amount of Tax Relief for Homestead Exclusions \$668,238

Total Approx. Tax Revenue: \$17,438,441

Approx. Tax Levy for Tax Rate Calculation: \$18,168,189

Snyder

Total

Index Maximums

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	69.4472	
q. Mills In Excess of Index (if $l > p$ , $(l - p)$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$18,285,940	\$18,285,940
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	
t. Tax Levy In Excess of Index (if $m > r$ , $(m - r)$ )	\$0	\$0
u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$1,940.41	
Number of Homestead/Farmstead Properties	4991	4991
Median Assessed Value of Homestead Properties		\$24,950

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,770,203
Amount of Tax Relief for Homestead Exclusions	<u>\$668,238</u>
Total Approx. Tax Revenue:	\$17,438,441
Approx. Tax Levy for Tax Rate Calculation:	\$18,168,189
	Snyder

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$668,238	Lowering RE Tax Rate	\$0	\$668,238
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$668,238</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>
Snyder	263,307,090	69.0000	18,168,189			95.83000%	
<b>Totals:</b>	<b>263,307,090</b>		<b>18,168,189</b>	<b>668,238</b>	<b>= 17,499,951</b>	<b>X 95.83000%</b>	<b>= 16,770,203</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			62,945
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	69,620	62,945
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>69,620</b>	<b>62,945</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.600%	0.000%	7,552,619	7,552,619
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	275,423	275,423
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>7,828,042</b>	<b>7,828,042</b>
<b>Total Act 511, Current Taxes</b>				<b>7,890,987</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>1,389,771,821</b>	<b>X 12</b>	<b>16,677,262</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> Snyder	67.4900	69.0000	2.24%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6151	Current Act 511 Earned Income Taxes	1.600%	1.600%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,778,617
1200 Special Programs - Elementary / Secondary	4,838,963
1300 Vocational Education	2,572,593
1400 Other Instructional Programs - Elementary / Secondary	416,043
1500 Nonpublic School Programs	8,192
<b>Total Instruction</b>	<b>\$28,614,408</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,299,322
2200 Support Services - Instructional Staff	1,970,794
2300 Support Services - Administration	2,486,900
2400 Support Services - Pupil Health	469,217
2500 Support Services - Business	492,627
2600 Operation and Maintenance of Plant Services	3,289,603
2700 Student Transportation Services	1,889,674
2800 Support Services - Central	970,388
<b>Total Support Services</b>	<b>\$13,868,525</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	938,829
3300 Community Services	37,388
<b>Total Operation of Non-Instructional Services</b>	<b>\$976,217</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	121,122
5200 Interfund Transfers - Out	3,233,000
5900 Budgetary Reserve	223,715
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,577,837</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$45,036,987</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,926,500
200 Personnel Services - Employee Benefits	6,913,820
300 Purchased Professional and Technical Services	32,896
400 Purchased Property Services	10,185
500 Other Purchased Services	676,255
600 Supplies	183,781
700 Property	34,495
800 Other Objects	685
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,778,617</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,320,431
200 Personnel Services - Employee Benefits	1,352,872
300 Purchased Professional and Technical Services	568,000
400 Purchased Property Services	9,960
500 Other Purchased Services	572,000
600 Supplies	13,400
700 Property	2,000
800 Other Objects	300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,838,963</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	794,098
200 Personnel Services - Employee Benefits	468,274
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	750
500 Other Purchased Services	1,215,943
600 Supplies	60,834
700 Property	30,694
<b>Total Vocational Education</b>	<b>\$2,572,593</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	132,114
200 Personnel Services - Employee Benefits	111,929
500 Other Purchased Services	172,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$416,043</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,092
400 Purchased Property Services	100
<b>Total Nonpublic School Programs</b>	<b>\$8,192</b>
<b>Total Instruction</b>	<b>\$26,614,408</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,319,785
200 Personnel Services - Employee Benefits	893,676

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	70,215
500 Other Purchased Services	4,850
600 Supplies	9,866
800 Other Objects	930
<b>Total Support Services - Students</b>	<b>\$2,299,322</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	766,920
200 Personnel Services - Employee Benefits	618,307
300 Purchased Professional and Technical Services	12,013
400 Purchased Property Services	9,330
500 Other Purchased Services	41,510
600 Supplies	238,504
700 Property	280,600
800 Other Objects	3,610
<b>Total Support Services - Instructional Staff</b>	<b>\$1,870,794</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,262,356
200 Personnel Services - Employee Benefits	842,097
300 Purchased Professional and Technical Services	274,683
400 Purchased Property Services	1,125
500 Other Purchased Services	68,166
600 Supplies	15,200
700 Property	1,800
800 Other Objects	21,473
<b>Total Support Services - Administration</b>	<b>\$2,486,900</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	276,731
200 Personnel Services - Employee Benefits	182,796
300 Purchased Professional and Technical Services	1,845
400 Purchased Property Services	200
600 Supplies	6,980
800 Other Objects	665
<b>Total Support Services - Pupil Health</b>	<b>\$469,217</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	257,652
200 Personnel Services - Employee Benefits	190,862
300 Purchased Professional and Technical Services	29,160
500 Other Purchased Services	1,000
600 Supplies	3,100
700 Property	3,000
800 Other Objects	7,853
<b>Total Support Services - Business</b>	<b>\$492,627</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,264,254
200 Personnel Services - Employee Benefits	957,318

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	16,400
400 Purchased Property Services	327,000
500 Other Purchased Services	134,031
600 Supplies	567,500
700 Property	22,000
800 Other Objects	1,100
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,289,603</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	50,411
200 Personnel Services - Employee Benefits	48,241
300 Purchased Professional and Technical Services	4,900
500 Other Purchased Services	1,781,822
600 Supplies	4,000
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$1,889,674</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	25,515
200 Personnel Services - Employee Benefits	914,873
500 Other Purchased Services	30,000
<b>Total Support Services - Central</b>	<b>\$970,388</b>
<b>Total Support Services</b>	<b>\$13,868,525</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	463,344
200 Personnel Services - Employee Benefits	169,307
300 Purchased Professional and Technical Services	76,028
400 Purchased Property Services	10,700
500 Other Purchased Services	89,500
600 Supplies	64,950
700 Property	22,000
800 Other Objects	43,000
<b>Total Student Activities</b>	<b>\$838,829</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	22,000
200 Personnel Services - Employee Benefits	9,298
600 Supplies	6,090
<b>Total Community Services</b>	<b>\$37,388</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$976,217</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	121,122
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$121,122</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	



<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	3,233,000
<b>Total Interfund Transfers - Out</b>	<b>\$3,233,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	223,715
<b>Total Budgetary Reserve</b>	<b>\$223,715</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,577,837</b>
<b>TOTAL EXPENDITURES</b>	<b>\$45,036,987</b>

**Cash and Short-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	9,500,000	9,000,000
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	607,000	205,000
Other Capital Projects Fund	4,800,000	
Debt Service Fund	1,505,000	1,128,000
Food Service / Cafeteria Operations Fund	375,000	375,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	130,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$16,982,000</b>	<b>\$10,903,000</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**

**\$16,982,000**

**\$10,903,000**

**Long-Term Indebtedness**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	35,535,000	32,945,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	830,000	835,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,000,000	18,100,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$54,365,000</b>	<b>\$51,880,000</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

5,800

6,000

**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**

**\$5,800**

**\$6,000**

**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**

**\$54,370,800**

**\$51,886,000**



<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	3,500,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
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>\$3,505,000</b>	<b>\$3,505,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$57,875,800</b>	<b>\$55,391,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	21,148
0820 Restricted Fund Balance	443,809
0830 Committed Fund Balance	5,425,967
0840 Assigned Fund Balance	66,741
0850 Unassigned Fund Balance	2,858,799
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,351,507</b>
5900 Budgetary Reserve	223,715
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,040,179</b>