

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019

*Carlos E. Wampler*

President of the Board - Original Signature Required

6/17/19

Date

*[Signature]*

Secretary of the Board - Original Signature Required

6-17-19

Date

*[Signature]*

Chief School Administrator - Original Signature Required

6/17/19

Date

Brad N Hunt

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Gettysburg Area SD	COUNTY : Adams	AUN : 112013753
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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.

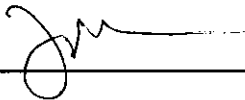
Total Budgeted Expenditures	\$67517595
Ending Unassigned Fund Balance	\$4186276
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.2%

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  6/17/19
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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> Gettysburg Area SD	<b>County :</b> Adams	<b>AUN Number :</b> 112013753
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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> 5/6/19.
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**DUE DATE:           IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Used for unplanned/unbudgeted/unforeseen expenses that may arise during the fiscal year = 0.81% of budget.
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.	Unassigned Fund Balance within regulations.
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 future Capital Items \$4,250,000, future PSERS retirement costs \$3,466,460, and 2019-20 Budget Shortfall \$3,678,940.

<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	343,945
0820 Restricted Fund Balance	3,773,496
0830 Committed Fund Balance	7,111,700
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,065,216
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$16,176,916</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	43,153,252
7000 Revenue from State Sources	19,007,253
8000 Revenue from Federal Sources	1,080,910
9000 Other Financing Sources	2,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$63,243,415</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$79,420,331</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	29,967,561
6112 Interim Real Estate Taxes	205,237
6113 Public Utility Realty Taxes	38,941
6114 Payments in Lieu of Current Taxes - State / Local	60,110
6115 Payments in Lieu of Current Taxes - Federal	6,782
6140 Current Act 511 Taxes - Flat Rate Assessments	91,000
6150 Current Act 511 Taxes - Proportional Assessments	7,821,503
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,422,919
6500 Earnings on Investments	600,126
6700 Revenues from LEA Activities	183,986
6800 Revenues from Intermediary Sources / Pass-Through Funds	458,757
6910 Rentals	708,871
6920 Contributions and Donations from Private Sources	71,013
6940 Tuition from Patrons	1,236,980
6990 Refunds and Other Miscellaneous Revenue	279,466

**REVENUE FROM LOCAL SOURCES \$43,153,252**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,520,199
7160 Tuition for Orphans Subsidy	145,247
7220 Vocational Education	79,350
7250 Migratory Children	888
7271 Special Education funds for School-Aged Pupils	1,839,992
7311 Pupil Transportation Subsidy	1,758,974
7312 Nonpublic and Charter School Pupil Transportation Subsidy	116,655
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	321,169
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,054
7340 State Property Tax Reduction Allocation	1,109,243
7810 State Share of Social Security and Medicare Taxes	912,730
7820 State Share of Retirement Contributions	4,141,752

**REVENUE FROM STATE SOURCES \$19,007,253**

**REVENUE FROM FEDERAL SOURCES**

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	63,376
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	686,161
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	129,494

Amount

**REVENUE FROM FEDERAL SOURCES**

8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,893
8517 NCLB, Title IV - 21st Century Schools	59,963
8521 Vocational Education - Operating Expenditures	116,023

**REVENUE FROM FEDERAL SOURCES \$1,080,910**

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets	2,000
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**OTHER FINANCING SOURCES \$2,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 63,243,415**

Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$29,967,561</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,123,819</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$31,091,380</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,569,318</b>

	Adams	Total
<hr/>		
<b>2018-19 Data</b>		
a. Assessed Value	\$2,939,113,820	\$2,939,113,820
b. Real Estate Mills	10.9097	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$2,166,166,469	\$2,166,166,469
d. Assessed Value	\$2,955,822,200	\$2,955,822,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$32,064,850	\$32,064,850
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2018-19 Tax Levy</b>	<b>\$32,064,850</b>	<b>\$32,064,850</b>
(f Total * g)		
i. Base Mills Subject to Index	10.9097	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.30000%	95.30000%
k. Tax Levy Needed	\$32,569,318	\$32,569,318
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>11.0187</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$32,569,318</b>	<b>\$32,569,318</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,445,499
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,967,561
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$29,967,561</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,123,819</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$31,091,380</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,569,318</b>	

	Adams	Total
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	11.1606	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,988,749	\$32,988,749
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$15,188.00	
Number of Homestead/Farmstead Properties	6760	6760
Median Assessed Value of Homestead Properties		\$224,200

Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$29,967,561</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,123,819</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$31,091,380</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,569,318</b>

<b>Adams</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,109,243	Lowering RE Tax Rate	\$0	\$1,109,243
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$14,576			\$14,576
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,123,819</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>
Adams	2,955,822,200	11.0187	32,569,318			95.30000%	
<b>Totals:</b>	<b>2,955,822,200</b>		<b>32,569,318</b>	- 1,123,819	= 31,445,499	X 95.30000%	= 29,967,561

	<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	\$10.00	\$0.00	91,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 91,000 91,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	6,830,944	6,830,944
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	739,069	739,069
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	251,490	251,490
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 7,821,503 7,821,503**

**Total Act 511, Current Taxes 7,912,503**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,166,166,469</b>	<b>X</b>	<b>12</b>	<b>25,993,998</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> Adams	10.9097	11.0187	1.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.3%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.3%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	26,398,951
1200 Special Programs - Elementary / Secondary	8,360,111
1300 Vocational Education	3,250,714
1400 Other Instructional Programs - Elementary / Secondary	746,272
1500 Nonpublic School Programs	35,268
<b>Total Instruction</b>	<b>\$38,791,316</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,773,825
2200 Support Services - Instructional Staff	1,778,004
2300 Support Services - Administration	3,627,720
2400 Support Services - Pupil Health	530,466
2500 Support Services - Business	887,215
2600 Operation and Maintenance of Plant Services	5,786,230
2700 Student Transportation Services	3,227,103
2800 Support Services - Central	1,269,586
2900 Other Support Services	47,622
<b>Total Support Services</b>	<b>\$18,927,771</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,378,812
3300 Community Services	13,212
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,392,024</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,148,606
5200 Interfund Transfers - Out	1,507,878
5500 Special and Extraordinary Items	1,200,000
5900 Budgetary Reserve	550,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,406,484</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$67,517,595</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,897,869
200 Personnel Services - Employee Benefits	8,883,435
300 Purchased Professional and Technical Services	448,932
400 Purchased Property Services	69,844
500 Other Purchased Services	3,127,411
600 Supplies	921,648
700 Property	19,200
800 Other Objects	30,612
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$26,398,951</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,711,619
200 Personnel Services - Employee Benefits	1,328,706
300 Purchased Professional and Technical Services	4,290,606
400 Purchased Property Services	4,792
500 Other Purchased Services	999,043
600 Supplies	25,295
800 Other Objects	50
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,360,111</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,538,521
200 Personnel Services - Employee Benefits	979,703
300 Purchased Professional and Technical Services	329,551
400 Purchased Property Services	194,828
500 Other Purchased Services	11,742
600 Supplies	151,211
700 Property	42,158
800 Other Objects	3,000
<b>Total Vocational Education</b>	<b>\$3,250,714</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	119,036
200 Personnel Services - Employee Benefits	62,540
300 Purchased Professional and Technical Services	256,508
400 Purchased Property Services	40
500 Other Purchased Services	306,462
600 Supplies	1,686
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$746,272</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	29,794
600 Supplies	5,474
<b>Total Nonpublic School Programs</b>	<b>\$35,268</b>
<b>Total Instruction</b>	<b>\$38,791,316</b>
<b>2000 Support Services</b>	

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	947,476
200 Personnel Services - Employee Benefits	705,268
300 Purchased Professional and Technical Services	43,784
400 Purchased Property Services	1,623
500 Other Purchased Services	1,010
600 Supplies	74,604
800 Other Objects	60
<b>Total Support Services - Students</b>	<b>\$1,773,825</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	843,634
200 Personnel Services - Employee Benefits	696,154
300 Purchased Professional and Technical Services	72,207
400 Purchased Property Services	12,784
500 Other Purchased Services	35,908
600 Supplies	101,865
800 Other Objects	15,452
<b>Total Support Services - Instructional Staff</b>	<b>\$1,778,004</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,815,768
200 Personnel Services - Employee Benefits	1,414,674
300 Purchased Professional and Technical Services	312,051
400 Purchased Property Services	7,995
500 Other Purchased Services	27,440
600 Supplies	31,432
800 Other Objects	18,360
<b>Total Support Services - Administration</b>	<b>\$3,627,720</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	285,171
200 Personnel Services - Employee Benefits	219,363
300 Purchased Professional and Technical Services	11,037
400 Purchased Property Services	565
500 Other Purchased Services	235
600 Supplies	11,400
700 Property	2,695
<b>Total Support Services - Pupil Health</b>	<b>\$530,466</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	457,106
200 Personnel Services - Employee Benefits	391,750
300 Purchased Professional and Technical Services	9,005
400 Purchased Property Services	3,715
500 Other Purchased Services	5,573
600 Supplies	19,916
800 Other Objects	150
<b>Total Support Services - Business</b>	<b>\$887,215</b>

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<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,098,057
200 Personnel Services - Employee Benefits	1,527,314
300 Purchased Professional and Technical Services	147,250
400 Purchased Property Services	538,549
500 Other Purchased Services	234,109
600 Supplies	1,140,576
700 Property	98,250
800 Other Objects	2,125
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,786,230</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	70,739
200 Personnel Services - Employee Benefits	51,789
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	400
500 Other Purchased Services	3,095,625
600 Supplies	4,550
<b>Total Student Transportation Services</b>	<b>\$3,227,103</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	501,006
200 Personnel Services - Employee Benefits	362,523
300 Purchased Professional and Technical Services	92,856
400 Purchased Property Services	7,250
500 Other Purchased Services	113,384
600 Supplies	135,926
700 Property	53,352
800 Other Objects	3,289
<b>Total Support Services - Central</b>	<b>\$1,269,586</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	29,092
600 Supplies	500
800 Other Objects	18,030
<b>Total Other Support Services</b>	<b>\$47,622</b>
<b>Total Support Services</b>	<b>\$18,927,771</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	592,125
200 Personnel Services - Employee Benefits	315,796
300 Purchased Professional and Technical Services	126,189
400 Purchased Property Services	31,475
500 Other Purchased Services	98,172
600 Supplies	160,230
700 Property	10,000
800 Other Objects	44,825



<u>Description</u>	<u>Amount</u>
<b>Total Student Activities</b>	<b>\$1,378,812</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	7,312
800 Other Objects	5,900
<b>Total Community Services</b>	<b>\$13,212</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,392,024</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,235,606
900 Other Uses of Funds	3,913,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,148,606</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,507,878
<b>Total Interfund Transfers - Out</b>	<b>\$1,507,878</b>
<b>5500 <u>Special and Extraordinary Items</u></b>	
900 Other Uses of Funds	1,200,000
<b>Total Special and Extraordinary Items</b>	<b>\$1,200,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	550,000
<b>Total Budgetary Reserve</b>	<b>\$550,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,406,484</b>
<b>TOTAL EXPENDITURES</b>	<b>\$67,517,595</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	17,500,000	18,700,000
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	6,000,000	4,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,300,000	1,150,000
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	175,000	180,000
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$24,975,000</b>	<b>\$24,530,000</b>
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**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	1,750,000	2,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	250,000
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		

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$1,950,000</b>	<b>\$2,250,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$26,925,000</b>	<b>\$26,780,000</b>

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

<b>General Fund</b>		
0510 Bonds Payable	23,545,000	20,800,000
0520 Extended-Term Financing Agreements Payable	11,891,000	10,723,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,575,000	1,580,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,420,000	1,440,000
0599 Other Noncurrent Liabilities	79,000,000	78,000,000
<b>Total General Fund</b>	<b>\$117,431,000</b>	<b>\$112,543,000</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$117,431,000</b>	<b>\$112,543,000</b>



**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	7,600,000	7,750,000
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	25,000	25,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	130,000
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>\$7,750,000</b>	<b>\$7,905,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$125,181,000</b>	<b>\$120,448,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	343,945
0820 Restricted Fund Balance	3,773,496
0830 Committed Fund Balance	7,716,460
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,186,276
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,902,736</b>
<b>5900 Budgetary Reserve</b>	<b>550,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$16,570,177</b>