

FINAL GENERAL FUND BUDGET

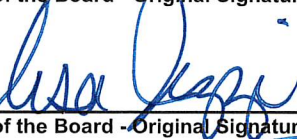
Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2019


President of the Board - Original Signature Required

7-9-19
Date


Secretary of the Board - Original Signature Required

7-9-19
Date


Chief School Administrator - Original Signature Required

7-2-2019
Date

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Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Reading SD	COUNTY : Berks	AUN : 114067002
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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	\$300944258
Ending Unassigned Fund Balance	\$15996699
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.3%

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 7-2-2019
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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)

School District Name : Reading SD	County : Berks	AUN Number : 114067002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 7/9/19
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$378,966.28 C x 2%: \$73,539.60</p>	<p>A portion of the Act 1 fund are allocated to the Homestead/Farmstead exclusion. The remaining amount is used to reduce the tax rate for all tax payers allowed by the Act 1 methodology.</p>
5270	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2300, Object 100: \$7,731,591.00 Function 2300, Object 200: \$11,593,991.00</p>	<p>Healthcare cost for retirees totaling \$6,176,478 are recorded in Function 2300; however, there are no related salaries recorded due to being retired.</p>
5360	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 3300, Object 100: \$440,995.00 Function 3300, Object 200: \$444,920.00</p>	<p>Salaries for individuals in Function 3300 tend to be lower than average, but the healthcare cost are high to due a very rich healthcare plan.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>The district may utilize assigned fund balance during 2019-2020 and has recorded a budgetary reserve for this use.</p>
8080	<p>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.</p>	<p>Unassigned fund balance is within the legally permitted percentage of budget of 8%.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Fund are assigned for infrastructure, healthcare, curriculum enhancements, special education, English learners programming, PSERS stabilization, and feasibility planning.</p>

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

21,383,204

0850 Unassigned Fund Balance

17,810,528

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$39,193,732

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

46,327,014

7000 Revenue from State Sources

212,563,915

8000 Revenue from Federal Sources

25,864,500

9000 Other Financing Sources

2,150,000

Total Estimated Revenues And Other Financing Sources

\$286,905,429

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$326,099,161

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	19,344,354
6113 Public Utility Realty Taxes	41,000
6114 Payments in Lieu of Current Taxes - State / Local	134,000
6120 Current Per Capita Taxes, Section 679	50,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	11,126,060
6140 Current Act 511 Taxes - Flat Rate Assessments	1,152,560
6150 Current Act 511 Taxes - Proportional Assessments	6,117,040
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,721,000
6500 Earnings on Investments	816,000
6700 Revenues from LEA Activities	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,085,000
6910 Rentals	140,000
6920 Contributions and Donations from Private Sources	500,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	950,000

REVENUE FROM LOCAL SOURCES**\$46,327,014****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	145,034,840
7160 Tuition for Orphans Subsidy	206,000
7271 Special Education funds for School-Aged Pupils	12,537,232
7299 Program Revenues Not Listed Previously in the 7200 Series	100,000
7311 Pupil Transportation Subsidy	1,183,188
7312 Nonpublic and Charter School Pupil Transportation Subsidy	325,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,632,811
7330 Health Services (Medical, Dental, Nurse, Act 25)	360,000
7340 State Property Tax Reduction Allocation	3,676,980
7505 Ready to Learn Block Grant	4,785,693
7810 State Share of Social Security and Medicare Taxes	6,910,869
7820 State Share of Retirement Contributions	30,811,302

REVENUE FROM STATE SOURCES**\$212,563,915****REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	40,000
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	140,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	19,500,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,386,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,279,000
8517 NCLB, Title IV - 21st Century Schools	1,581,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,760,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	178,500
REVENUE FROM FEDERAL SOURCES	\$25,864,500
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	1,500,000
9350 Enterprise Fund Transfers	650,000
OTHER FINANCING SOURCES	\$2,150,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	286,905,429

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,344,354
Amount of Tax Relief for Homestead Exclusions	<u>\$3,676,980</u>
Total Approx. Tax Revenue:	\$23,021,334
Approx. Tax Levy for Tax Rate Calculation:	\$25,659,200

	Berks	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$1,432,784,300	\$1,432,784,300
b. Real Estate Mills	17.9300	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,600,691,598	\$1,600,691,598
d. Assessed Value	\$1,431,076,400	\$1,431,076,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$25,689,822	\$25,689,822
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$25,689,822	\$25,689,822
(f Total * g)		
i. Base Mills Subject to Index	17.9300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$25,659,200	\$25,659,200
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	17.9300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,659,200	\$25,659,200
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,982,220
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,344,354
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,344,354
Amount of Tax Relief for Homestead Exclusions	<u>\$3,676,980</u>
Total Approx. Tax Revenue:	\$23,021,334
Approx. Tax Levy for Tax Rate Calculation:	\$25,659,200

	Berks	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.6113	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,634,192	\$26,634,192
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$20,300.00	
Number of Homestead/Farmstead Properties	9061	9061
Median Assessed Value of Homestead Properties		\$40,600

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,344,354
Amount of Tax Relief for Homestead Exclusions	<u>\$3,676,980</u>
Total Approx. Tax Revenue:	\$23,021,334
Approx. Tax Levy for Tax Rate Calculation:	\$25,659,200

	Berks		Total
<hr/>			
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,676,980	Lowering RE Tax Rate	\$3,676,980
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
Amount of Tax Relief from State/Local Sources			\$3,676,980

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>
Berks	1,431,076,400	17.9300	25,659,200			88.00000%	
Totals:	1,431,076,400		25,659,200	- 3,676,980	= 21,982,220	X 88.00000%	= 19,344,354

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			50,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	1.000%	0.000%	11,126,060	11,126,060
Total Current Taxpayer Relief Taxes – Proportional Assessments			11,126,060	11,126,060
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	50,000	50,000
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	102,560	102,560
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$1.50	\$0.00	1,000,000	1,000,000
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
Total Current Act 511 Taxes – Flat Rate Assessments			1,152,560	1,152,560
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	0.500%	0.000%	5,617,040	5,617,040
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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
Total Current Act 511 Taxes – Proportional Assessments			6,117,040	6,117,040
Total Act 511, Current Taxes				7,269,600
Act 511 Tax Limit -->		1,600,691,598 X	12	19,208,299
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Berks	17.9300	17.9300	0.00%	Yes	3.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%			
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	1.000%	1.000%	0.00%	Yes	3.8%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$1.50	\$1.50	0.00%	Yes	3.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	119,310,420
1200 Special Programs - Elementary / Secondary	55,360,022
1300 Vocational Education	5,487,254
1400 Other Instructional Programs - Elementary / Secondary	2,836,638
1500 Nonpublic School Programs	561,507
1600 Adult Education Programs	35,314
1800 Pre-Kindergarten	2,079,057
Total Instruction	\$185,670,212
2000 Support Services	
2100 Support Services - Students	11,159,092
2200 Support Services - Instructional Staff	7,200,797
2300 Support Services - Administration	21,389,337
2400 Support Services - Pupil Health	3,362,918
2500 Support Services - Business	2,562,114
2600 Operation and Maintenance of Plant Services	23,507,353
2700 Student Transportation Services	5,955,106
2800 Support Services - Central	7,015,678
2900 Other Support Services	51,258
Total Support Services	\$82,203,653
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,397,243
3300 Community Services	1,301,328
Total Operation of Non-Instructional Services	\$3,698,571
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	25,571,822
5200 Interfund Transfers - Out	800,000
5900 Budgetary Reserve	3,000,000
Total Other Expenditures and Financing Uses	\$29,371,822
Total Estimated Expenditures and Other Financing Uses	\$300,944,258

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	58,263,797
200 Personnel Services - Employee Benefits	39,911,003
300 Purchased Professional and Technical Services	2,395,150
400 Purchased Property Services	47,737
500 Other Purchased Services	8,048,338
600 Supplies	10,614,095
700 Property	29,290
800 Other Objects	1,010
Total Regular Programs - Elementary / Secondary	\$119,310,420
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,943,975
200 Personnel Services - Employee Benefits	13,419,676
300 Purchased Professional and Technical Services	7,692,553
500 Other Purchased Services	16,126,980
600 Supplies	143,338
700 Property	33,500
Total Special Programs - Elementary / Secondary	\$55,360,022
1300 Vocational Education	
500 Other Purchased Services	5,487,254
Total Vocational Education	\$5,487,254
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	67,280
200 Personnel Services - Employee Benefits	29,707
300 Purchased Professional and Technical Services	2,526,863
500 Other Purchased Services	212,788
Total Other Instructional Programs - Elementary / Secondary	\$2,836,638
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	554,007
500 Other Purchased Services	7,500
Total Nonpublic School Programs	\$561,507
1600 Adult Education Programs	
300 Purchased Professional and Technical Services	17,250
600 Supplies	18,064
Total Adult Education Programs	\$35,314
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	1,178,804
200 Personnel Services - Employee Benefits	900,253
Total Pre-Kindergarten	\$2,079,057
Total Instruction	\$185,670,212
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	6,342,734
200 Personnel Services - Employee Benefits	4,316,544
300 Purchased Professional and Technical Services	391,324
500 Other Purchased Services	8,081
600 Supplies	100,409
Total Support Services - Students	\$11,159,092
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,667,808
200 Personnel Services - Employee Benefits	2,100,526
300 Purchased Professional and Technical Services	2,130,348
400 Purchased Property Services	5,897
500 Other Purchased Services	133,714
600 Supplies	161,419
800 Other Objects	1,085
Total Support Services - Instructional Staff	\$7,200,797
2300 Support Services - Administration	
100 Personnel Services - Salaries	7,731,591
200 Personnel Services - Employee Benefits	11,593,991
300 Purchased Professional and Technical Services	1,045,500
400 Purchased Property Services	350,200
500 Other Purchased Services	209,088
600 Supplies	99,467
800 Other Objects	359,500
Total Support Services - Administration	\$21,389,337
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,836,022
200 Personnel Services - Employee Benefits	1,336,341
300 Purchased Professional and Technical Services	110,600
500 Other Purchased Services	7,500
600 Supplies	64,455
700 Property	8,000
Total Support Services - Pupil Health	\$3,362,918
2500 Support Services - Business	
100 Personnel Services - Salaries	1,000,924
200 Personnel Services - Employee Benefits	725,104
300 Purchased Professional and Technical Services	114,500
400 Purchased Property Services	35,000
500 Other Purchased Services	11,986
600 Supplies	106,100
700 Property	1,000
800 Other Objects	567,500
Total Support Services - Business	\$2,562,114
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	8,879,868

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	6,853,616
300 Purchased Professional and Technical Services	562,538
400 Purchased Property Services	2,449,484
500 Other Purchased Services	297,129
600 Supplies	4,469,059
700 Property	-10,420
800 Other Objects	6,079
Total Operation and Maintenance of Plant Services	\$23,507,353
2700 Student Transportation Services	
100 Personnel Services - Salaries	43,437
200 Personnel Services - Employee Benefits	35,034
500 Other Purchased Services	5,876,635
Total Student Transportation Services	\$5,955,106
2800 Support Services - Central	
100 Personnel Services - Salaries	1,281,134
200 Personnel Services - Employee Benefits	865,484
300 Purchased Professional and Technical Services	1,141,339
400 Purchased Property Services	5,000
500 Other Purchased Services	980,313
600 Supplies	984,234
700 Property	1,730,210
800 Other Objects	27,964
Total Support Services - Central	\$7,015,678
2900 Other Support Services	
500 Other Purchased Services	51,258
Total Other Support Services	\$51,258
Total Support Services	\$82,203,653
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,039,213
200 Personnel Services - Employee Benefits	504,978
300 Purchased Professional and Technical Services	193,300
400 Purchased Property Services	22,617
500 Other Purchased Services	368,235
600 Supplies	186,400
700 Property	43,000
800 Other Objects	39,500
Total Student Activities	\$2,397,243
3300 Community Services	
100 Personnel Services - Salaries	440,995
200 Personnel Services - Employee Benefits	444,920
300 Purchased Professional and Technical Services	12,024
500 Other Purchased Services	145,000
600 Supplies	258,389

<u>Description</u>	<u>Amount</u>
Total Community Services	\$1,301,328
Total Operation of Non-Instructional Services	\$3,698,571
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	10,871,822
900 Other Uses of Funds	14,700,000
Total Debt Service / Other Expenditures and Financing Uses	\$25,571,822
5200 Interfund Transfers - Out	
900 Other Uses of Funds	800,000
Total Interfund Transfers - Out	\$800,000
5900 Budgetary Reserve	
800 Other Objects	3,000,000
Total Budgetary Reserve	\$3,000,000
Total Other Expenditures and Financing Uses	\$29,371,822
TOTAL EXPENDITURES	\$300,944,258

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	76,591,629	67,688,293
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,625,000	3,625,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	12,000,000	32,000,000
Debt Service Fund	5,000,000	4,300,000
Food Service / Cafeteria Operations Fund	3,981,499	3,981,499
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,300,000	1,300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	170,000	170,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$102,668,128	\$113,064,792
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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 **\$102,668,128** **\$113,064,792**

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	2,548,931	2,548,931
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$2,548,931	\$2,548,931

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

63,785

63,785

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

\$63,785

\$63,785

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

\$2,612,716

\$2,612,716

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$2,612,716	\$2,612,716
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,158,204
0850 Unassigned Fund Balance	15,996,699
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,154,903
5900 Budgetary Reserve	3,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,154,903