

WELLSBORO SCHOOL DISTRICT

**Resolution Authorizing Proposed Final Budget
Display and Advertising**

RESOLVED, by the Board of School Directors of Wellsboro Area School District, as follows:

1. The proposed Final Budget of the School District for the 2019- 2020 fiscal year on form PDE 2028 as presented to the School Board shall be considered the proposed Final Budget of the School District for the 2019- 2020 fiscal year and shall be made available for public inspection after this date.

2. At least ten (10) days before the date scheduled for adoption of the Final Budget, the Secretary shall advertise Final Budget Notice substantially the form as presented to the School Board. The Notice shall be advertised once in a newspaper of general circulation and shall be posted conspicuously at the School District offices.

Board President

Date

Board Secretary

Date

Attachment XI-1c

PROPOSED
FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/09/2019

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Bonnie Thompson

(570)724-0302

Extn :

Contact Person

Telephone

Extension

bthompson@wellsborosd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wellsboro Area SD	COUNTY : Tioga	AUN : 117598503
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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	\$26927615
Ending Unassigned Fund Balance	\$1398771
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.2%

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
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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 : Wellsboro Area SD	County : Tioga	AUN Number : 117598503
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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
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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: \$378,530.00 C x 2%: \$7,570.60</p>	Multi County
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: \$817,674.00 Function 2300, Object 200: \$848,801.00</p>	Retirement
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>	For use for unanticipated expenditures
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>	Working Capital
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	PSERS, Health Insurance and Athletic Field Reserves
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>	Technology and Curriculum Reserves

<u>ITEM</u>	<u>AMOUNTS</u>
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	3,138,672
0840 Assigned Fund Balance	109,250
0850 Unassigned Fund Balance	1,983,621
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,231,543</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,474,717
7000 Revenue from State Sources	10,975,180
8000 Revenue from Federal Sources	510,801
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,960,698</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,192,241</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,662,752
6112 Interim Real Estate Taxes	43,334
6113 Public Utility Realty Taxes	13,995
6114 Payments in Lieu of Current Taxes - State / Local	166,286
6140 Current Act 511 Taxes - Flat Rate Assessments	34,900
6150 Current Act 511 Taxes - Proportional Assessments	2,279,361
6400 Delinquencies on Taxes Levied / Assessed by the LEA	817,698
6500 Earnings on Investments	50,939
6800 Revenues from Intermediary Sources / Pass-Through Funds	297,105
6910 Rentals	11,500
6940 Tuition from Patrons	80,880
6960 Services Provided Other Local Governmental Units / LEAs	4,500
6990 Refunds and Other Miscellaneous Revenue	11,467
REVENUE FROM LOCAL SOURCES	\$14,474,717
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,482,907
7160 Tuition for Orphans Subsidy	63,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	1,132,491
7311 Pupil Transportation Subsidy	459,372
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	196,186
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	378,530
7810 State Share of Social Security and Medicare Taxes	406,541
7820 State Share of Retirement Contributions	1,783,153
REVENUE FROM STATE SOURCES	\$10,975,180
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	409,295
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,003
8519 NCLB, Title VI - Flexibility and Accountability	10,243
8521 Vocational Education - Operating Expenditures	21,260
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
REVENUE FROM FEDERAL SOURCES	\$510,801
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,960,698

Act 1 Index (current): 2.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$10,664,353

Amount of Tax Relief for Homestead Exclusions

\$378,530

Total Approx. Tax Revenue:

\$11,042,883

Approx. Tax Levy for Tax Rate Calculation:

\$11,842,605

Lycoming

Tioga

Total

2018-19 Data

a. Assessed Value

\$37,554,320

\$599,410,948

\$636,965,268

b. Real Estate Mills

14.9500

18.3300

I. 2019-20 Data

c. 2017 STEB Market Value

\$41,653,449

\$822,544,728

\$864,198,177

d. Assessed Value

\$37,468,040

\$603,009,411

\$640,477,451

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2018-19 Calculations

f. 2018-19 Tax Levy

\$561,437

\$10,987,203

\$11,548,640

(a * b)

2019-20 Calculations

g. Percent of Total Market Value

4.81990%

95.18010%

100.00000%

II.

h. Rebalanced 2018-19 Tax Levy

\$556,633

\$10,992,007

\$11,548,640

(f Total * g)

i. Base Mills Subject to Index

14.9500

18.3380

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

93.50000%

93.00000%

93.02410%

k. Tax Levy Needed

\$570,802

\$11,271,803

\$11,842,605

(Approx. Tax Levy * g)

I. 2019-20 Real Estate Tax Rate

15.2300

18.6900

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$570,638

\$11,270,246

\$11,840,884

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$11,462,354

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$10,662,752

(n * Est. Pct. Collection)

Act 1 Index (current): 2.9%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

2

\$10,664,353

\$378,530

\$11,042,883

\$11,842,605

Lycoming

Tioga

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	15.3835	18.8698	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$576,390	\$11,378,667	\$11,955,057
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$99,696

Act 1 Index (current): 2.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$10,664,353

Amount of Tax Relief for Homestead Exclusions

\$378,530

Total Approx. Tax Revenue:

\$11,042,883

Approx. Tax Levy for Tax Rate Calculation:

\$11,842,605

Lycoming

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$378,530

Lowering RE Tax Rate

\$0

\$378,530

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$378,530

CODE

6111 <u>Current Real Estate Taxes</u>	<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>
	Lycoming	37,468,040	15.2300	570,638			93.50000%	
	Tioga	603,009,411	18.6900	11,270,246			93.00000%	
Totals:		640,477,451		11,840,884	- 378,530 =	11,462,354 X	93.02410% =	10,662,752

		<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	\$5.00	\$0.00	34,900
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			34,900
				34,900
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151	Current Act 511 Earned Income Taxes	1.000%	0.000%	2,111,709
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	167,652
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			2,279,361
	Total Act 511, Current Taxes			2,314,261
	Act 511 Tax Limit -->		864,198,177 X	12
			Market Value	Mills
				10,370,378
				(511 Limit)

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>									
	Lycoming	14.9500	15.2300	1.88%	Yes	2.9%				
	Tioga	18.3380	18.6900	1.92%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,797,232
1200 Special Programs - Elementary / Secondary	3,655,797
1300 Vocational Education	397,314
1400 Other Instructional Programs - Elementary / Secondary	55,332
Total Instruction	\$14,905,675
2000 Support Services	
2100 Support Services - Students	746,374
2200 Support Services - Instructional Staff	632,026
2300 Support Services - Administration	1,920,493
2400 Support Services - Pupil Health	323,145
2500 Support Services - Business	646,664
2600 Operation and Maintenance of Plant Services	2,225,284
2700 Student Transportation Services	1,033,319
2800 Support Services - Central	749,837
Total Support Services	\$8,277,142
3000 Operation of Non-Instructional Services	
3200 Student Activities	523,307
3300 Community Services	65,533
Total Operation of Non-Instructional Services	\$588,840
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,193,458
5200 Interfund Transfers - Out	462,500
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$3,155,958
Total Estimated Expenditures and Other Financing Uses	\$26,927,615

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,780,561
200 Personnel Services - Employee Benefits	4,486,766
300 Purchased Professional and Technical Services	56,820
400 Purchased Property Services	60,856
500 Other Purchased Services	241,713
600 Supplies	159,115
700 Property	10,803
800 Other Objects	598
Total Regular Programs - Elementary / Secondary	\$10,797,232
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,636,653
200 Personnel Services - Employee Benefits	1,142,627
300 Purchased Professional and Technical Services	587,800
500 Other Purchased Services	282,460
600 Supplies	6,257
Total Special Programs - Elementary / Secondary	\$3,655,797
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	189,595
200 Personnel Services - Employee Benefits	147,355
300 Purchased Professional and Technical Services	125
400 Purchased Property Services	800
500 Other Purchased Services	500
600 Supplies	54,141
700 Property	4,798
Total Vocational Education	\$397,314
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,544
200 Personnel Services - Employee Benefits	8,353
300 Purchased Professional and Technical Services	26,435
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$55,332
Total Instruction	\$14,905,675
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	449,375
200 Personnel Services - Employee Benefits	275,890
300 Purchased Professional and Technical Services	2,934
500 Other Purchased Services	3,000
600 Supplies	8,250
700 Property	5,075
800 Other Objects	1,850
Total Support Services - Students	\$746,374

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	298,008
200 Personnel Services - Employee Benefits	244,234
300 Purchased Professional and Technical Services	27,800
500 Other Purchased Services	11,500
600 Supplies	36,195
700 Property	9,689
800 Other Objects	4,600
Total Support Services - Instructional Staff	\$632,026
2300 Support Services - Administration	
100 Personnel Services - Salaries	817,674
200 Personnel Services - Employee Benefits	848,801
300 Purchased Professional and Technical Services	176,814
400 Purchased Property Services	3,000
500 Other Purchased Services	21,762
600 Supplies	29,600
700 Property	6,592
800 Other Objects	16,250
Total Support Services - Administration	\$1,920,493
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	166,266
200 Personnel Services - Employee Benefits	147,761
300 Purchased Professional and Technical Services	4,500
600 Supplies	2,799
700 Property	1,819
Total Support Services - Pupil Health	\$323,145
2500 Support Services - Business	
100 Personnel Services - Salaries	303,440
200 Personnel Services - Employee Benefits	224,001
300 Purchased Professional and Technical Services	48,825
500 Other Purchased Services	10,860
600 Supplies	57,988
800 Other Objects	1,550
Total Support Services - Business	\$646,664
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	598,568
200 Personnel Services - Employee Benefits	503,432
300 Purchased Professional and Technical Services	111,040
400 Purchased Property Services	196,500
500 Other Purchased Services	125,744
600 Supplies	643,500
700 Property	46,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,225,284
2700 Student Transportation Services	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	815
500 Other Purchased Services	934,784
600 Supplies	74,500
700 Property	21,720
Total Student Transportation Services	\$1,033,319
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	137,991
200 Personnel Services - Employee Benefits	112,639
300 Purchased Professional and Technical Services	46,763
400 Purchased Property Services	316,504
500 Other Purchased Services	1,730
600 Supplies	108,850
700 Property	25,000
800 Other Objects	360
Total Support Services - Central	\$749,837
Total Support Services	\$8,277,142
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	242,668
200 Personnel Services - Employee Benefits	80,279
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	30,750
500 Other Purchased Services	60,725
600 Supplies	67,155
800 Other Objects	16,230
Total Student Activities	\$523,307
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	41,514
200 Personnel Services - Employee Benefits	21,019
600 Supplies	3,000
Total Community Services	\$65,533
Total Operation of Non-Instructional Services	\$588,840
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	748,458
900 Other Uses of Funds	1,445,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,193,458
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	462,500
Total Interfund Transfers - Out	\$462,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$3,155,958
TOTAL EXPENDITURES	\$26,927,615

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,827,097	4,827,097
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 Cash and Short-Term Investments	\$4,827,097	\$4,827,097

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

\$4,827,097

\$4,827,097

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,215,000	2,193,458
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	\$2,215,000	\$2,193,458
TOTAL INDEBTEDNESS	\$2,215,000	\$2,193,458

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,756,605
0840 Assigned Fund Balance	109,250
0850 Unassigned Fund Balance	1,398,771
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,264,626
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,764,626