

Wellsboro Area School District  
Final General Fund Budget Approval Resolution

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

The Final Budget of the Wellsboro Area School District for the 2019-2020 fiscal year on form PDE-2028 as presented to the School Board is adopted as a Final Budget for the School District General Fund with expenditures of \$26,951,887 (inclusive of a \$500,000 budgetary reserve) and revenues of \$25,984,970 . \$361,000 will be taken from the General Fund Committed Reserve for Future Retirement Expenses and \$ 105,917 from Unassigned Fund Balance for the Final 2019-20 General Fund Budget.

DULY ADOPTED, by the School Board of the Wellsboro Area School District, Tioga and Lycoming Counties, Pennsylvania in a lawful session duly assembled this 14th day of May, 2019.

WELLSBORO AREA SCHOOL DISTRICT  
Tioga and Lycoming Counties, Pennsylvania

By: \_\_\_\_\_  
LaRue Reese  
President

ATTEST:

By: \_\_\_\_\_  
Bonnie Thompson,  
Secretary of the Board of School Directors

(SEAL)

Attachment XI-IE

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/12/2019

\_\_\_\_\_  
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

*Attachment XL-1E*

**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	\$26951887
Ending Unassigned Fund Balance	\$1377704
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.1%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Wellsboro Area SD	<b>County :</b> Tioga	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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.	For use for unanticipated expenditures
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.	Working Capital
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS, Health Insurance and Athletic Field Reserves
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Technology and Curriculum Reserves

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	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**

**\$5,231,543**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	14,492,905
7000 Revenue from State Sources	10,974,883
8000 Revenue from Federal Sources	502,182
9000 Other Financing Sources	15,000

**Total Estimated Revenues And Other Financing Sources**

**\$25,984,970**

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

**\$31,216,513**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,663,028
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	29,379
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$14,492,905</b>
<b>REVENUE FROM STATE SOURCES</b>	
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	378,233
7810 State Share of Social Security and Medicare Taxes	406,541
7820 State Share of Retirement Contributions	1,783,153
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,974,883</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	400,676
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$502,182</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9320 Special Revenue Fund Transfers	15,000
<b>OTHER FINANCING SOURCES</b>	<b>\$15,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>25,984,970</b>



Act 1 Index (current): 2.9%  
 Calculation Method: 2  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$10,664,353  
 Amount of Tax Relief for Homestead Exclusions \$378,233  
 Total Approx. Tax Revenue: \$11,042,586  
 Approx. Tax Levy for Tax Rate Calculation: \$11,842,308

Section 672.1 Method Choice: (a)(1)

	Lycoming	Tioga	Total
<b>2018-19 Data</b>			
a. Assessed Value	\$37,554,320	\$599,410,948	\$636,965,268
b. Real Estate Mills	14.9500	18.3300	
<b>I. 2019-20 Data</b>			
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

<b>2018-19 Calculations</b>			
f. 2018-19 Tax Levy (a * b)	\$561,437	\$10,987,203	\$11,548,640
<b>2019-20 Calculations</b>			
g. Percent of Total Market Value	4.81990%	95.18010%	100.00000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$556,633	\$10,992,007	\$11,548,640
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.9500	18.3380	

<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	93.50000%	93.00000%	93.02410%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$570,787	\$11,271,521	\$11,842,308
<b>I. 2019-20 Real Estate Tax Rate</b>			
(k / d * 1000)	15.2300	18.6900	
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$570,638	\$11,270,246	\$11,840,884
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$11,462,651
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$10,663,028

Act 1 Index (current): 2.9%  
 Calculation Method: 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: \$378,233  
 Total Approx. Tax Revenue: \$11,042,586  
 Approx. Tax Levy for Tax Rate Calculation: \$11,842,308

	Revenue	Tioga	Total
<b>Index Maximums</b>			
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	\$8,278.00	\$6,746.00	
Number of Homestead/Farmsstead Properties	87	2930	3017
Median Assessed Value of Homestead Properties			\$99,696

Act 1 Index (current): 2.9%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice: (a)(1)

Revenue  
 \$10,664,353  
\$378,233  
 \$11,042,586  
 \$11,842,308

Total

Tioga

State Property Tax Reduction Allocation used for: Homestead Exclusions

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

**Amount of Tax Relief from State/Local Sources**

\$378,233	Lowering RE Tax Rate	\$0	\$378,233
\$0		\$0	\$0
<b>\$378,233</b>			<b>\$378,233</b>

CODE	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6111	37,468,040	378,233	11,462,651	93.500000%	10,663,028
Lycoming	15,2300			93.000000%	
Tioga	18,6900			93.000000%	
<b>Totals:</b>	<b>640,477,451</b>	<b>378,233</b>	<b>11,462,651</b>	<b>93.02410%</b>	<b>10,663,028</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00		0	0
6140	\$0.00		0	0
6141	\$0.00		0	0
6142	\$5.00		34,900	34,900
6143	\$0.00		0	0
6144	\$0.00		0	0
6145	\$0.00		0	0
6146	\$0.00		0	0
6149	\$0.00		0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>34,900</b>	<b>34,900</b>
6150	1.000%		2,111,709	2,111,709
6151	0.000%		0	0
6152	0.000%		0	0
6153	0.500%		167,652	167,652
6154	0.000%		0	0
6155	0.000%		0	0
6156	0.000%		0	0
6157	0.000%		0	0
6159	0		0	0

<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>2,279,361</b>	<b>2,279,361</b>
<b>Total Act 511, Current Taxes</b>			<b>864,198,177</b>	<b>10,370,378</b>
	Act 511 Tax Limit	Market Value	12	(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index
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	1.0000%	1.0000%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	2.9%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,612,821
1200 Special Programs - Elementary / Secondary	3,946,221
1300 Vocational Education	397,314
1400 Other Instructional Programs - Elementary / Secondary	55,332
<b>Total Instruction</b>	<b>\$15,011,688</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	746,374
2200 Support Services - Instructional Staff	714,767
2300 Support Services - Administration	1,841,424
2400 Support Services - Pupil Health	323,645
2500 Support Services - Business	655,643
2600 Operation and Maintenance of Plant Services	2,155,954
2700 Student Transportation Services	1,033,319
2800 Support Services - Central	748,321
<b>Total Support Services</b>	<b>\$8,219,447</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	499,261
3300 Community Services	65,533
<b>Total Operation of Non-Instructional Services</b>	<b>\$564,794</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,193,458
5200 Interfund Transfers - Out	462,500
5900 Budgetary Reserve	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,155,958</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,951,887</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,794,276
200 Personnel Services - Employee Benefits	4,075,194
300 Purchased Professional and Technical Services	303,420
400 Purchased Property Services	52,202
500 Other Purchased Services	216,713
600 Supplies	159,615
700 Property	10,803
800 Other Objects	598
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,612,821</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,683,709
200 Personnel Services - Employee Benefits	1,205,984
300 Purchased Professional and Technical Services	587,800
500 Other Purchased Services	462,471
600 Supplies	6,257
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,946,221</b>
<b>1300 Vocational Education</b>	
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
<b>Total Vocational Education</b>	<b>\$397,314</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$55,332</b>
<b>Total Instruction</b>	<b>\$15,011,688</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
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
<b>Total Support Services - Students</b>	<b>\$746,374</b>

Description	Amount
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	321,138
200 Personnel Services - Employee Benefits	303,845
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
<b>Total Support Services - Instructional Staff</b>	<b>\$714,767</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	817,401
200 Personnel Services - Employee Benefits	770,589
300 Purchased Professional and Technical Services	176,814
400 Purchased Property Services	3,000
500 Other Purchased Services	20,758
600 Supplies	29,600
700 Property	6,592
800 Other Objects	16,670
<b>Total Support Services - Administration</b>	<b>\$1,841,424</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	166,266
200 Personnel Services - Employee Benefits	147,761
300 Purchased Professional and Technical Services	5,000
600 Supplies	2,799
700 Property	1,819
<b>Total Support Services - Pupil Health</b>	<b>\$323,645</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	302,725
200 Personnel Services - Employee Benefits	233,695
300 Purchased Professional and Technical Services	48,825
500 Other Purchased Services	10,860
600 Supplies	57,988
800 Other Objects	1,550
<b>Total Support Services - Business</b>	<b>\$655,643</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	596,950
200 Personnel Services - Employee Benefits	480,821
300 Purchased Professional and Technical Services	111,040
400 Purchased Property Services	194,810
500 Other Purchased Services	125,744
600 Supplies	600,089
700 Property	46,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,155,954</b>
<b>2700 Student Transportation Services</b>	



Description	Amount
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
<b>Total Student Transportation Services</b>	<b>\$1,033,319</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	137,662
200 Personnel Services - Employee Benefits	111,452
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
<b>Total Support Services - Central</b>	<b>\$748,321</b>
<b>Total Support Services</b>	<b>\$8,219,447</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	216,683
200 Personnel Services - Employee Benefits	81,918
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	30,750
500 Other Purchased Services	60,725
600 Supplies	67,455
800 Other Objects	16,230
<b>Total Student Activities</b>	<b>\$499,261</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	41,514
200 Personnel Services - Employee Benefits	21,019
600 Supplies	3,000
<b>Total Community Services</b>	<b>\$65,533</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$564,794</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	748,458
900 Other Uses of Funds	1,445,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,193,458</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	462,500
<b>Total Interfund Transfers - Out</b>	<b>\$462,500</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	500,000

Description	Amount
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$3,155,958
<b>TOTAL EXPENDITURES</b>	<b>\$26,951,987</b>

Cash and Short-Term Investments

06/30/2019 Estimate  
4,827,097

06/30/2020 Projection  
4,827,097

- 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 Cash and Short-Term Investments

\$4,827,097

\$4,827,097

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

06/30/2019 Estimate 06/30/2020 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$4,827,097

\$4,827,097

06/30/2019 Estimate 06/30/2020 Projection

**Long-Term Indebtedness**

**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

06/30/2019 Estimate 06/30/2020 Projection

**Long-Term Indebtedness**

- 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



06/30/2019 Estimate 06/30/2020 Projection

Long-Term Indebtedness

- 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

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**Short-Term Payables**

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**

06/30/2019 Estimate

2,215,000

06/30/2020 Projection

2,193,458

**\$2,215,000**

**\$2,193,458**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,777,672
0840 Assigned Fund Balance	109,250
0850 Unassigned Fund Balance	1,377,704
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,264,626</b>
<b>5900 Budgetary Reserve</b>	<b>500,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,764,626</b>