

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2019

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Stephanie Heller

(570)746-1600

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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 : Wyalusing Area SD	COUNTY : Bradford	AUN : 117089003
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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	\$24774266
Ending Unassigned Fund Balance	\$1925181
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.8%

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> Wyalusing Area SD	<b>County :</b> Bradford	<b>AUN Number :</b> 117089003
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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>
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.	We need to have funds available for contractual obligations and other necessities in the event our subsidy payments are delayed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Our board has committed funds for the specific areas of Special Education, PSERS, Health Care and Technology Infrastructure.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,765,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,926,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,691,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	11,094,911
7000 Revenue from State Sources	12,487,721
8000 Revenue from Federal Sources	430,815
9000 Other Financing Sources	35,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$24,048,447</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$27,739,447</u></b>

LEA : 117089003 Wyalusing Area SD

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	8,356,230
6113 Public Utility Realty Taxes	9,500
6114 Payments in Lieu of Current Taxes - State / Local	30,568
6120 Current Per Capita Taxes, Section 679	25,010
6140 Current Act 511 Taxes - Flat Rate Assessments	25,010
6150 Current Act 511 Taxes - Proportional Assessments	1,557,305
6400 Delinquencies on Taxes Levied / Assessed by the LEA	777,018
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	50,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	240,795
6910 Rentals	8,175
6990 Refunds and Other Miscellaneous Revenue	100

**REVENUE FROM LOCAL SOURCES \$11,094,911****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,341,737
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	941,532
7311 Pupil Transportation Subsidy	1,090,038
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	631,610
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,000
7340 State Property Tax Reduction Allocation	298,849
7810 State Share of Social Security and Medicare Taxes	381,410
7820 State Share of Retirement Contributions	1,734,545

**REVENUE FROM STATE SOURCES \$12,487,721****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	282,511
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,619
8517 NCLB, Title IV - 21st Century Schools	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,685

**REVENUE FROM FEDERAL SOURCES \$430,815**

Amount

**OTHER FINANCING SOURCES**

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 35,000

**OTHER FINANCING SOURCES \$35,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,048,447**

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,356,241</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$298,849</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$8,655,090</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,395,562</b>		

	<b>Bradford</b>	<b>Wyoming</b>	<b>Total</b>
<b>2018-19 Data</b>			
a. Assessed Value	\$154,995,523	\$14,095,470	\$169,090,993
b. Real Estate Mills	54.2013	70.9263	
<b>I. 2019-20 Data</b>			
c. 2017 STEB Market Value	\$482,473,434	\$57,496,617	\$539,970,051
d. Assessed Value	\$154,887,448	\$14,249,340	\$169,136,788
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2018-19 Calculations</b>			
f. 2018-19 Tax Levy	\$8,400,959	\$999,740	\$9,400,699
(a * b)			
<b>2019-20 Calculations</b>			
g. Percent of Total Market Value	89.35189%	10.64811%	100.00000%
<b>II.</b>			
h. Rebalanced 2018-19 Tax Levy	\$8,399,702	\$1,000,997	\$9,400,699
(f Total * g)			
i. Base Mills Subject to Index	54.2013	71.0155	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	91.86000%	91.86000%	91.86000%
k. Tax Levy Needed	\$8,395,112	\$1,000,450	\$9,395,562
(Approx. Tax Levy * g)			
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>54.2013</b>	<b>70.2102</b>	
(k / d * 1000)			
<b>III.</b>			
m. Tax Levy Generated by Mills	\$8,395,101	\$1,000,449	\$9,395,550
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,096,701
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,356,230
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$8,356,241

Amount of Tax Relief for Homestead Exclusions

\$298,849

Total Approx. Tax Revenue:

\$8,655,090

Approx. Tax Levy for Tax Rate Calculation:

\$9,395,562

	Bradford	Wyoming	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	55.8815	73.2169	
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)	\$8,655,343	\$1,043,293	\$9,698,636
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	\$2,596.00	\$2,004.00	
Number of Homestead/Farmstead Properties	1854	270	2124
Median Assessed Value of Homestead Properties			\$22,033

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$8,356,241

Amount of Tax Relief for Homestead Exclusions

\$298,849

Total Approx. Tax Revenue:

\$8,655,090

Approx. Tax Levy for Tax Rate Calculation:

\$9,395,562

Bradford

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$298,849

Lowering RE Tax Rate

\$0

\$298,849

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

\$0

\$0

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

**\$298,849**

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>
Bradford	154,887,448	54.2013	8,395,101			91.86000%	
Wyoming	14,249,340	70.2102	1,000,449			91.86000%	
<b>Totals:</b>	<b>169,136,788</b>		<b>9,395,550</b>	- 298,849 =	9,096,701 X	91.86000% =	8,356,230

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		25,010
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	\$5.00	\$0.00	25,010
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>25,010</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.960%	0.000%	1,466,066
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	91,239
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>15,362,760</b>
<b>Total Act 511, Current Taxes</b>			<b>1,582,315</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>539,970,051 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,479,641</b>
			<b>(511 Limit)</b>

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>								
	Bradford	54.2013	54.2013	0.00%	Yes	3.1%			
	Wyoming	71.0155	70.2102	-1.12%	Yes	3.1%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%			
6151	Current Act 511 Earned Income Taxes	0.960%	0.960%	0.00%	Yes	3.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,664,276
1200 Special Programs - Elementary / Secondary	3,198,070
1300 Vocational Education	794,480
1400 Other Instructional Programs - Elementary / Secondary	104,450
1500 Nonpublic School Programs	15,000
<b>Total Instruction</b>	<b>\$14,776,276</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,035,560
2200 Support Services - Instructional Staff	1,195,760
2300 Support Services - Administration	1,230,965
2400 Support Services - Pupil Health	178,187
2500 Support Services - Business	671,162
2600 Operation and Maintenance of Plant Services	1,136,108
2700 Student Transportation Services	1,615,150
2800 Support Services - Central	131,516
<b>Total Support Services</b>	<b>\$7,194,408</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	210,687
3300 Community Services	1,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$211,687</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,591,895
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,591,895</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$24,774,266</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	5,739,783
200 Personnel Services - Employee Benefits	4,014,261
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	81,052
500 Other Purchased Services	476,900
600 Supplies	257,267
700 Property	35,013
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,664,276</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,315,940
200 Personnel Services - Employee Benefits	1,128,402
300 Purchased Professional and Technical Services	422,528
400 Purchased Property Services	500
500 Other Purchased Services	313,800
600 Supplies	15,800
700 Property	1,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,198,070</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	225,226
200 Personnel Services - Employee Benefits	168,679
500 Other Purchased Services	375,000
600 Supplies	19,975
700 Property	5,600
<b>Total Vocational Education</b>	<b>\$794,480</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	50,100
400 Purchased Property Services	54,200
500 Other Purchased Services	150
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$104,450</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	15,000
<b>Total Nonpublic School Programs</b>	<b>\$15,000</b>
<b>Total Instruction</b>	<b>\$14,776,276</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	558,478
200 Personnel Services - Employee Benefits	415,352
300 Purchased Professional and Technical Services	42,280
500 Other Purchased Services	11,100
600 Supplies	7,100
700 Property	1,000
800 Other Objects	250

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,035,560</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	194,430
200 Personnel Services - Employee Benefits	166,130
300 Purchased Professional and Technical Services	267,000
400 Purchased Property Services	183,800
500 Other Purchased Services	5,600
600 Supplies	218,600
700 Property	160,200
<b>Total Support Services - Instructional Staff</b>	<b>\$1,195,760</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	608,853
200 Personnel Services - Employee Benefits	437,934
300 Purchased Professional and Technical Services	101,725
400 Purchased Property Services	2,250
500 Other Purchased Services	29,400
600 Supplies	21,500
700 Property	4,500
800 Other Objects	24,803
<b>Total Support Services - Administration</b>	<b>\$1,230,965</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	87,172
200 Personnel Services - Employee Benefits	86,072
300 Purchased Professional and Technical Services	795
400 Purchased Property Services	748
500 Other Purchased Services	200
600 Supplies	3,100
700 Property	100
<b>Total Support Services - Pupil Health</b>	<b>\$178,187</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	244,133
200 Personnel Services - Employee Benefits	204,779
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	3,800
500 Other Purchased Services	158,450
600 Supplies	5,500
700 Property	2,500
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>\$671,162</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
300 Purchased Professional and Technical Services	428,503
400 Purchased Property Services	157,800
500 Other Purchased Services	2,200
600 Supplies	470,000
700 Property	74,150

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,455
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,136,108</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	3,200
400 Purchased Property Services	950
500 Other Purchased Services	1,600,000
600 Supplies	1,000
700 Property	10,000
<b>Total Student Transportation Services</b>	<b>\$1,615,150</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	75,000
200 Personnel Services - Employee Benefits	56,516
<b>Total Support Services - Central</b>	<b>\$131,516</b>
<b>Total Support Services</b>	<b>\$7,194,408</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	11,484
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	50,703
600 Supplies	104,500
<b>Total Student Activities</b>	<b>\$210,687</b>
<b>3300 Community Services</b>	
600 Supplies	1,000
<b>Total Community Services</b>	<b>\$1,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$211,687</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	481,895
900 Other Uses of Funds	2,110,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,591,895</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,591,895</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,774,266</b>



**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	2,946,686	2,874,316
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	225,000	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,693	2,693
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	165,000	135,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$3,589,379</b>	<b>\$3,412,009</b>
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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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,589,379</b>	<b>\$3,412,009</b>
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**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	22,150,000	22,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	152,000	145,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$22,302,000</b>	<b>\$22,145,000</b>
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**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>		
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**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>		
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**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>		
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**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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$22,302,000</b>	<b>\$22,145,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$22,302,000</b>	<b>\$22,145,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,040,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,925,181
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,965,181</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,965,181</b>
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