


# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

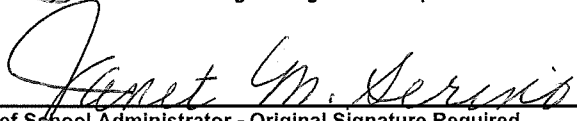
Date of Adoption of the General Fund Budget: 01/28/2020

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

\_\_\_\_\_  
Date 1/29/2020

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

\_\_\_\_\_  
Date 1/30/2020

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

\_\_\_\_\_  
Date 1/31/2020

Thomas J Melone  
\_\_\_\_\_  
Contact Person

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Telephone Extension

albertmeloneco@wyomingarea.org  
\_\_\_\_\_  
Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$102,446.00 Approved Referendum Exception Amt: \$0.00	The District will be submitting for referendum exceptions.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2500, Object 100: \$85,439.00 Function 2500, Object 200: \$97,919.00	Salaries and benefits are per contractual agreements.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve 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.	The School District believes that the estimated fund balance is justified for good fiscal management.

<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	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,074,398
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,074,398</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	20,012,030
7000 Revenue from State Sources	16,035,749
8000 Revenue from Federal Sources	781,788
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$36,829,567</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$38,903,965</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,633,914
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	2,253,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,380,000
6500 Earnings on Investments	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	339,316
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	15,700
6990 Refunds and Other Miscellaneous Revenue	190,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$20,012,030</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,098,744
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,624,212
7311 Pupil Transportation Subsidy	1,629,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	156,168
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	468,381
7505 Ready to Learn Block Grant	357,527
7810 State Share of Social Security and Medicare Taxes	661,557
7820 State Share of Retirement Contributions	2,967,160
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,035,749</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	583,115
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,368
8517 NCLB, Title IV - 21st Century Schools	43,305
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$781,788</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,829,567</b>

Act 1 Index (current): 3.5%

<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>\$15,634,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$468,381</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$16,102,381</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$17,936,537</b>		

	<b>Luzerne</b>	<b>Wyoming</b>	<b>Total</b>
<hr/>			
<b>2019-20 Data</b>			
a. Assessed Value	\$974,292,400	\$8,931,210	\$983,223,610
b. Real Estate Mills	16.9595	82.5266	
<b>I. 2020-21 Data</b>			
c. 2018 STEB Market Value	\$867,486,448	\$38,571,744	\$906,058,192
d. Assessed Value	\$971,689,700	\$8,997,925	\$980,687,625
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2019-20 Calculations</b>			
f. 2019-20 Tax Levy	\$16,523,512	\$737,062	\$17,260,574
(a * b)			
<b>2020-21 Calculations</b>			
g. Percent of Total Market Value	95.74291%	4.25709%	100.00000%
<b>II. h. Rebalanced 2019-20 Tax Levy</b>	<b>\$16,525,776</b>	<b>\$734,798</b>	<b>\$17,260,574</b>
(f Total * g)			
i. Base Mills Subject to Index	16.9618	82.5266	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	89.50000%	89.50000%	89.50000%
k. Tax Levy Needed	\$17,172,962	\$763,575	\$17,936,537
(Approx. Tax Levy * g)			
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>17.6732</b>	<b>84.8612</b>	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$17,172,866</b>	<b>\$763,575</b>	<b>\$17,936,441</b>
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,468,060
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,633,914
(n * Est. Pct. Collection)			

AUN: 118409203 Wyoming Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.5%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$15,634,000

Amount of Tax Relief for Homestead Exclusions \$468,381

Total Approx. Tax Revenue: \$16,102,381

Approx. Tax Levy for Tax Rate Calculation: \$17,936,537

	Luzerne	Wyoming	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	17.5554	85.4150	
q. Mills In Excess of Index (if l > p), (l - p))	0.1178	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,058,401	\$768,558	\$17,826,959
IV. s. Millage Rate within Index? (If l > p Then No)	No	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$114,465	\$0	\$114,465
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$102,446	\$0	\$102,446

**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			\$0

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$15,634,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$468,381</u>			
Total Approx. Tax Revenue:	\$16,102,381			
Approx. Tax Levy for Tax Rate Calculation:	\$17,936,537			

	Luzerne	Wyoming		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$468,381	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$468,381</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Luzerne	971,689,700	17.6732	17,172,866			89.50000%	
Wyoming	8,997,925	84.8612	763,575			89.50000%	
<b>Totals:</b>	<b>980,687,625</b>		<b>17,936,441</b>	- 468,381 =	17,468,060 X	89.50000% =	15,633,914

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
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	35,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	27,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>62,000</b>
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	0.500%	0.000%	2,075,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	178,600
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>2,253,600</b>
<b>Total Act 511, Current Taxes</b>			<b>2,315,600</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>906,058,192 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>10,872,698</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
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u>								
	Luzerne	16.9618	17.6732	4.20%	No	3.5%			
	Wyoming	82.5266	84.8612	2.83%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,114,434
1200 Special Programs - Elementary / Secondary	6,073,292
1300 Vocational Education	956,392
1400 Other Instructional Programs - Elementary / Secondary	936,180
<b>Total Instruction</b>	<b>\$24,080,298</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,043,146
2200 Support Services - Instructional Staff	521,143
2300 Support Services - Administration	2,176,873
2400 Support Services - Pupil Health	616,015
2500 Support Services - Business	362,584
2600 Operation and Maintenance of Plant Services	3,569,555
2700 Student Transportation Services	2,553,390
2800 Support Services - Central	238,629
2900 Other Support Services	46,000
<b>Total Support Services</b>	<b>\$11,127,335</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	599,294
3300 Community Services	115,457
<b>Total Operation of Non-Instructional Services</b>	<b>\$714,751</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	404,059
5200 Interfund Transfers - Out	1,657,449
5900 Budgetary Reserve	25,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,086,508</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,016,392</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,562,001
200 Personnel Services - Employee Benefits	6,100,011
300 Purchased Professional and Technical Services	92,500
400 Purchased Property Services	6,000
500 Other Purchased Services	944,100
600 Supplies	385,622
700 Property	14,200
800 Other Objects	10,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,114,434</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,440,755
200 Personnel Services - Employee Benefits	1,561,247
300 Purchased Professional and Technical Services	1,624,440
500 Other Purchased Services	374,800
600 Supplies	66,550
700 Property	5,000
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,073,292</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	188,640
200 Personnel Services - Employee Benefits	122,112
500 Other Purchased Services	625,840
600 Supplies	18,700
700 Property	1,100
<b>Total Vocational Education</b>	<b>\$956,392</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	458,543
200 Personnel Services - Employee Benefits	264,837
300 Purchased Professional and Technical Services	195,000
500 Other Purchased Services	10,500
600 Supplies	6,900
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$936,180</b>
<b>Total Instruction</b>	<b>\$24,080,298</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	557,176
200 Personnel Services - Employee Benefits	451,870
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	1,900
600 Supplies	5,200
700 Property	1,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$1,043,146</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	188,222
200 Personnel Services - Employee Benefits	134,049
300 Purchased Professional and Technical Services	57,151
400 Purchased Property Services	22,000
500 Other Purchased Services	78,271
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
<b>Total Support Services - Instructional Staff</b>	<b>\$521,143</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,051,725
200 Personnel Services - Employee Benefits	784,968
300 Purchased Professional and Technical Services	203,500
500 Other Purchased Services	34,670
600 Supplies	15,760
700 Property	1,500
800 Other Objects	84,750
<b>Total Support Services - Administration</b>	<b>\$2,176,873</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	199,799
200 Personnel Services - Employee Benefits	144,366
300 Purchased Professional and Technical Services	268,750
400 Purchased Property Services	200
500 Other Purchased Services	400
600 Supplies	1,500
700 Property	500
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$616,015</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	85,439
200 Personnel Services - Employee Benefits	97,919
300 Purchased Professional and Technical Services	152,626
400 Purchased Property Services	20,000
500 Other Purchased Services	2,600
600 Supplies	1,500
700 Property	500
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$362,584</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,348,244
200 Personnel Services - Employee Benefits	897,515
300 Purchased Professional and Technical Services	81,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	439,000
500 Other Purchased Services	240,196
600 Supplies	519,100
700 Property	44,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,569,555</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	73,849
200 Personnel Services - Employee Benefits	63,722
500 Other Purchased Services	2,410,819
600 Supplies	4,000
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$2,553,390</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	91,299
200 Personnel Services - Employee Benefits	70,330
300 Purchased Professional and Technical Services	77,000
<b>Total Support Services - Central</b>	<b>\$238,629</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	46,000
<b>Total Other Support Services</b>	<b>\$46,000</b>
<b>Total Support Services</b>	<b>\$11,127,335</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	258,142
200 Personnel Services - Employee Benefits	120,781
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	3,000
500 Other Purchased Services	108,721
600 Supplies	102,450
700 Property	2,500
800 Other Objects	2,500
<b>Total Student Activities</b>	<b>\$599,294</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	74,000
200 Personnel Services - Employee Benefits	5,957
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	25,000
<b>Total Community Services</b>	<b>\$115,457</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$714,751</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
700 Property	5,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	22,723
900 Other Uses of Funds	381,336
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$404,059</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,657,449
<b>Total Interfund Transfers - Out</b>	<b>\$1,657,449</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	25,000
<b>Total Budgetary Reserve</b>	<b>\$25,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,086,508</b>
<b>TOTAL EXPENDITURES</b>	<b>\$38,016,392</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	3,750,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	45,000	40,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	95,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,895,000</b>	<b>\$3,635,000</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 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

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$3,895,000** **\$3,635,000**



**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	19,640,655	17,955,043
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	42,000	45,000
0540 Accumulated Compensated Absences	625,000	630,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	850,000	900,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$21,157,655</b>	<b>\$19,530,043</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**

**06/30/2020 Estimate**

**06/30/2021 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**

**06/30/2020 Estimate**

**06/30/2021 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**

**06/30/2020 Estimate**

**06/30/2021 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**

**06/30/2020 Estimate**

**06/30/2021 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>\$21,157,655</b>	<b>\$19,530,043</b>

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	850,000	875,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$850,000</b>	<b>\$875,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$22,007,655</b>	<b>\$20,405,043</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	887,573
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$887,573</b>
<b>5900 Budgetary Reserve</b>	<b>25,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$928,073</b>