


FINAL GENERAL FUND BUDGET

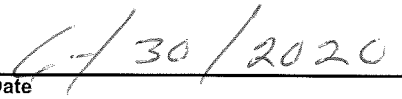
Fiscal Year 2020-2021

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/30/2020



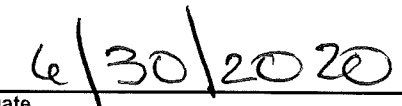
 President of the Board - Original Signature Required



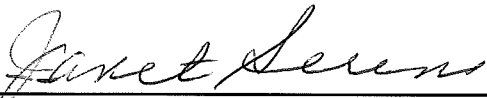
 Date



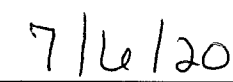
 Secretary of the Board - Original Signature Required



 Date



 Chief School Administrator - Original Signature Required



 Date

Thomas J Melone

 Contact Person

(570)655-3733 Extn :2431

 Telephone Extension

albertmeloneco@wyomingarea.org

 Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyoming Area SD	COUNTY : Luzerne	AUN : 118409203
--------------------------------------	---------------------	--------------------

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 2020-2021 (compared to 2019-2020)?

Yes

No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$38603769
Ending Unassigned Fund Balance	\$1580147
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.1%

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 <i>Janet M. Sereno</i>	DATE 7.9.2020
---	------------------

DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Wyoming Area SD	County : Luzerne	AUN Number : 118409203
---	---------------------	---------------------------

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 5-27-2020
---	-------------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$96,744.00	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.	Budgetary Reserve is 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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	50,000
0850 Unassigned Fund Balance	2,924,398
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,974,398</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,338,614
7000 Revenue from State Sources	16,065,085
8000 Revenue from Federal Sources	1,805,819
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$37,209,518</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,183,916</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	15,264,935
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	1,819,035
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,391,125
6500 Earnings on Investments	9,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	424,316
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	260,003

REVENUE FROM LOCAL SOURCES \$19,338,614

REVENUE FROM STATE SOURCES

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	149,714
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	470,365
7505 Ready to Learn Block Grant	357,527
7810 State Share of Social Security and Medicare Taxes	671,859
7820 State Share of Retirement Contributions	2,990,664

REVENUE FROM STATE SOURCES \$16,065,085

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	685,586
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,237
8517 NCLB, Title IV - 21st Century Schools	43,330
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	469,263
8749 Other CARES Act Funding	272,403

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	235,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,805,819
-------------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,209,518
---	-------------------

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:

\$15,264,950

Amount of Tax Relief for Homestead Exclusions

\$470,365

Total Approx. Tax Revenue:

\$15,735,315

Approx. Tax Levy for Tax Rate Calculation:

\$17,816,899

	Luzerne	Wyoming	Total
2019-20 Data			
a. Assessed Value	\$974,292,400	\$8,931,210	\$983,223,610
b. Real Estate Mills	16.9595	82.5266	
I. 2020-21 Data			
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
2019-20 Calculations			
f. 2019-20 Tax Levy	\$16,523,512	\$737,062	\$17,260,574
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	95.74291%	4.25709%	100.00000%
II.			
h. Rebalanced 2019-20 Tax Levy	\$16,525,776	\$734,798	\$17,260,574
(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			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%	88.00000%
k. Tax Levy Needed	\$17,058,418	\$758,481	\$17,816,899
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate			
(k / d * 1000)	17.5554	84.2951	
III.			
m. Tax Levy Generated by Mills	\$17,058,401	\$758,481	\$17,816,882
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,346,517
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,264,935
(n * Est. Pct. Collection)			

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:

\$15,264,950

Amount of Tax Relief for Homestead Exclusions

\$470,365

Total Approx. Tax Revenue:

\$15,735,315

Approx. Tax Levy for Tax Rate Calculation:

\$17,816,899

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	17.5554	85.4150	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	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)	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	\$5,292.96	\$1,102.32	
Number of Homestead/Farmstead Properties	4848	214	5062
Median Assessed Value of Homestead Properties			\$109,900

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:	\$15,264,950		
Amount of Tax Relief for Homestead Exclusions	<u>\$470,365</u>		
Total Approx. Tax Revenue:	\$15,735,315		
Approx. Tax Levy for Tax Rate Calculation:	\$17,816,899		

	Luzerne	Wyoming		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$470,365	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$470,365

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	17.5554	17,058,401			88.00000%	
Wyoming	8,997,925	84.2951	758,481			88.00000%	
Totals:	980,687,625		17,816,882	- 470,365 =	17,346,517 X	88.00000% =	15,264,935

	<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
Total Current Act 511 Taxes – Flat Rate Assessments			62,000
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	0.500%	0.000%	1,711,875
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	107,160
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			1,819,035
Total Act 511, Current Taxes			1,881,035
Act 511 Tax Limit -->		906,058,192 X	12
		Market Value	Mills
			10,872,698
			(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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	16.9618	17.5554	3.50%	Yes	3.5%				
	Wyoming	82.5266	84.2951	2.15%	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,232,262
1200 Special Programs - Elementary / Secondary	6,461,644
1300 Vocational Education	995,324
1400 Other Instructional Programs - Elementary / Secondary	1,019,240
1500 Nonpublic School Programs	7,503
Total Instruction	\$24,715,973
2000 Support Services	
2100 Support Services - Students	1,099,859
2200 Support Services - Instructional Staff	499,947
2300 Support Services - Administration	2,181,191
2400 Support Services - Pupil Health	606,322
2500 Support Services - Business	361,409
2600 Operation and Maintenance of Plant Services	3,544,238
2700 Student Transportation Services	2,542,459
2800 Support Services - Central	238,093
2900 Other Support Services	46,000
Total Support Services	\$11,119,518
3000 Operation of Non-Instructional Services	
3200 Student Activities	558,804
3300 Community Services	115,466
Total Operation of Non-Instructional Services	\$674,270
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	404,059
5200 Interfund Transfers - Out	1,657,449
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$2,086,508
Total Estimated Expenditures and Other Financing Uses	\$38,603,769

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,514,682
200 Personnel Services - Employee Benefits	5,965,158
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	314,200
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	\$16,232,262
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,436,001
200 Personnel Services - Employee Benefits	1,579,353
300 Purchased Professional and Technical Services	1,999,440
500 Other Purchased Services	374,800
600 Supplies	66,550
700 Property	5,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$6,461,644
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	188,640
200 Personnel Services - Employee Benefits	108,548
500 Other Purchased Services	678,336
600 Supplies	18,700
700 Property	1,100
Total Vocational Education	\$995,324
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	366,701
200 Personnel Services - Employee Benefits	224,268
300 Purchased Professional and Technical Services	320,000
500 Other Purchased Services	10,500
600 Supplies	37,371
700 Property	60,000
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$1,019,240
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	7,503
Total Nonpublic School Programs	\$7,503
Total Instruction	\$24,715,973
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	557,176
200 Personnel Services - Employee Benefits	438,583

2020-2021 Final General Fund Budget

LEA : 118409203 Wyoming Area SD

Printed 7/13/2020 11:44:25 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	95,000
500 Other Purchased Services	1,900
600 Supplies	5,200
700 Property	1,000
800 Other Objects	1,000
Total Support Services - Students	\$1,099,859
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	183,222
200 Personnel Services - Employee Benefits	131,021
300 Purchased Professional and Technical Services	43,983
400 Purchased Property Services	22,000
500 Other Purchased Services	78,271
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
Total Support Services - Instructional Staff	\$499,947
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,050,656
200 Personnel Services - Employee Benefits	790,355
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
Total Support Services - Administration	\$2,181,191
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	200,675
200 Personnel Services - Employee Benefits	133,797
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
Total Support Services - Pupil Health	\$606,322
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	85,439
200 Personnel Services - Employee Benefits	96,744
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
Total Support Services - Business	\$361,409

2020-2021 Final General Fund Budget

LEA : 118409203 Wyoming Area SD

Printed 7/13/2020 11:44:25 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,285,262
200 Personnel Services - Employee Benefits	815,109
300 Purchased Professional and Technical Services	81,000
400 Purchased Property Services	442,168
500 Other Purchased Services	249,196
600 Supplies	627,003
700 Property	44,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$3,544,238
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	69,399
200 Personnel Services - Employee Benefits	61,241
500 Other Purchased Services	2,410,819
800 Other Objects	1,000
Total Student Transportation Services	\$2,542,459
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	91,299
200 Personnel Services - Employee Benefits	69,794
300 Purchased Professional and Technical Services	77,000
Total Support Services - Central	\$238,093
2900 <u>Other Support Services</u>	
500 Other Purchased Services	46,000
Total Other Support Services	\$46,000
Total Support Services	\$11,119,518
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	216,000
200 Personnel Services - Employee Benefits	92,601
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	37,832
500 Other Purchased Services	108,721
600 Supplies	97,450
700 Property	2,500
800 Other Objects	2,500
Total Student Activities	\$558,804
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	74,000
200 Personnel Services - Employee Benefits	5,966
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	25,000

<u>Description</u>	<u>Amount</u>
Total Community Services	\$115,466
Total Operation of Non-Instructional Services	\$674,270
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	2,500
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	22,723
900 Other Uses of Funds	381,336
Total Debt Service / Other Expenditures and Financing Uses	\$404,059
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,657,449
Total Interfund Transfers - Out	\$1,657,449
5900 Budgetary Reserve	
800 Other Objects	25,000
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$2,086,508
TOTAL EXPENDITURES	\$38,603,769

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	4,500,000	3,000,000
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	20,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	105,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,625,000	\$3,115,000

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 **\$4,625,000** **\$3,115,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	22,825,655	21,695,043
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	40,000	35,000
0540 Accumulated Compensated Absences	600,000	605,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	850,000	900,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$24,315,655	\$23,235,043
---------------------------	---------------------	---------------------

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

06/30/2020 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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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	\$24,315,655	\$23,235,043

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	775,000	800,000
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		
Total Short-Term Payables	\$775,000	\$800,000
TOTAL INDEBTEDNESS	\$25,090,655	\$24,035,043

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	1,580,147
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,580,147
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,620,647