

PROPOSED  
**FINAL GENERAL FUND BUDGET**  
Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/26/2020

XXXXXXXX

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

XXXXXX

\_\_\_\_\_  
Date

XXXXXXXX

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

XXXXXX

\_\_\_\_\_  
Date

XXXXXXXX

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

XXXXXX

\_\_\_\_\_  
Date

Thomas J Melone

\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
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
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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 2020-2021 (compared to 2019-2020) ?

Yes

☐

No

☒

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

Total Budgeted Expenditures	\$37902029
Ending Unassigned Fund Balance	\$640651
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.7%

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, 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
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-27-2020
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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>
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: \$96,663.00	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.

ITEM	AMOUNTS	
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	18,721,409	
7000 Revenue from State Sources	16,065,085	
8000 Revenue from Federal Sources	781,788	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$35,568,282</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$38,542,680</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	14,732,733
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	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	260,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,721,409</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	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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,065,085</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>35,568,282</b>

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:

\$14,732,770

Amount of Tax Relief for Homestead Exclusions

\$470,365

Total Approx. Tax Revenue:

\$15,203,135

Approx. Tax Levy for Tax Rate Calculation:

\$17,212,149

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

\$16,479,412

\$732,737

\$17,212,149

(Approx. Tax Levy \* g)

**I. 2020-21 Real Estate Tax Rate****16.9595****81.4339**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$16,479,371

\$732,736

\$17,212,107

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$16,741,742

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$14,732,733

(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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Page - 2 of 3

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:

\$14,732,770

Amount of Tax Relief for Homestead Exclusions

\$470,365

Total Approx. Tax Revenue:

\$15,203,135

Approx. Tax Levy for Tax Rate Calculation:

\$17,212,149

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	\$5,479.00	\$1,141.00	
Number of Homestead/Farmstead Properties	4848	214	5062
Median Assessed Value of Homestead Properties			\$109,900



Act 1 Index (current): 3.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

4

\$14,732,770

\$470,365

\$15,203,135

\$17,212,149

Luzerne

Wyoming

Total

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

CODE6111 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	16.9595	16,479,371			88.00000%	
Wyoming	8,997,925	81.4339	732,736			88.00000%	
<b>Totals:</b>	<b>980,687,625</b>		<b>17,212,107</b>	<b>-</b>	<b>470,365 =</b>	<b>16,741,742 X</b>	<b>88.00000% = 14,732,733</b>

	<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%	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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,819,035</b>
<b>Total Act 511, Current Taxes</b>			<b>1,881,035</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>906,058,192 X</b>	<b>12</b>	<b>10,872,698</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	16.9595	0.00%	Yes	3.5%				
	Wyoming	82.5266	81.4339	-1.31%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,924,586
1200 Special Programs - Elementary / Secondary	6,359,334
1300 Vocational Education	995,145
1400 Other Instructional Programs - Elementary / Secondary	928,459
<b>Total Instruction</b>	<b>\$24,207,524</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,029,330
2200 Support Services - Instructional Staff	512,941
2300 Support Services - Administration	2,180,194
2400 Support Services - Pupil Health	606,132
2500 Support Services - Business	361,328
2600 Operation and Maintenance of Plant Services	3,392,949
2700 Student Transportation Services	2,546,393
2800 Support Services - Central	238,006
2900 Other Support Services	46,000
<b>Total Support Services</b>	<b>\$10,913,273</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	571,767
3300 Community Services	115,457
<b>Total Operation of Non-Instructional Services</b>	<b>\$687,224</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>\$37,902,029</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,514,682
200 Personnel Services - Employee Benefits	5,957,482
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>\$15,924,586</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,436,001
200 Personnel Services - Employee Benefits	1,577,043
300 Purchased Professional and Technical Services	1,899,440
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>\$6,359,334</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	188,640
200 Personnel Services - Employee Benefits	108,369
500 Other Purchased Services	678,336
600 Supplies	18,700
700 Property	1,100
<b>Total Vocational Education</b>	<b>\$995,145</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	366,701
200 Personnel Services - Employee Benefits	223,958
300 Purchased Professional and Technical Services	320,000
500 Other Purchased Services	10,500
600 Supplies	6,900
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$928,459</b>
<b>Total Instruction</b>	<b>\$24,207,524</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	557,176
200 Personnel Services - Employee Benefits	438,054
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	1,900
600 Supplies	5,200
700 Property	1,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$1,029,330</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	183,222
200 Personnel Services - Employee Benefits	130,847
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>\$512,941</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,050,656
200 Personnel Services - Employee Benefits	789,358
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>\$2,180,194</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	200,675
200 Personnel Services - Employee Benefits	133,607
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>\$606,132</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	85,439
200 Personnel Services - Employee Benefits	96,663
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>\$361,328</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,285,262
200 Personnel Services - Employee Benefits	813,891
300 Purchased Professional and Technical Services	81,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	439,000
500 Other Purchased Services	240,196
600 Supplies	489,100
700 Property	44,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,392,949</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	69,399
200 Personnel Services - Employee Benefits	61,175
500 Other Purchased Services	2,410,819
600 Supplies	4,000
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$2,546,393</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	91,299
200 Personnel Services - Employee Benefits	69,707
300 Purchased Professional and Technical Services	77,000
<b>Total Support Services - Central</b>	<b>\$238,006</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>\$10,913,273</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	216,000
200 Personnel Services - Employee Benefits	92,396
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	51,000
500 Other Purchased Services	108,721
600 Supplies	97,450
700 Property	2,500
800 Other Objects	2,500
<b>Total Student Activities</b>	<b>\$571,767</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>\$687,224</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>\$37,902,029</b>



**Cash and Short-Term Investments****06/30/2020 Estimate****06/30/2021 Projection**

General Fund	4,000,000	2,500,000
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	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		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,125,000</b>	<b>\$2,615,000</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		

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,125,000	\$2,615,000

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$24,315,655</b>	<b>\$23,235,043</b>

<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		
<b>Total Short-Term Payables</b>	<b>\$775,000</b>	<b>\$800,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$25,090,655</b>	<b>\$24,035,043</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	640,651
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$640,651
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$681,151