

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/28/2020

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Tom Telesz

(570)826-7111

Extn :

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

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Telephone

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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 : Wilkes-Barre Area SD	COUNTY : Luzerne	AUN : 118408852
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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	\$127888620
Ending Unassigned Fund Balance	\$1500765
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.2%

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 : Wilkes-Barre Area SD	County : Luzerne	AUM Number : 118408852
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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 a 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 May 28, 2020
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DUPLICATE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$35,610.00 Function 2700, Object 200: \$52,470.00	There is only one employee in this category and their benefits are higher than their salary.
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.	Funds on hand to afford the district stability in uncertain economic times.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	62,987,985
7000 Revenue from State Sources	53,141,400
8000 Revenue from Federal Sources	8,260,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$124,389,385</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$129,389,385</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	49,459,645
6113 Public Utility Realty Taxes	58,000
6114 Payments in Lieu of Current Taxes - State / Local	150,000
6140 Current Act 511 Taxes - Flat Rate Assessments	333,000
6150 Current Act 511 Taxes - Proportional Assessments	6,257,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,200,000
6500 Earnings on Investments	130,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,050,000
6910 Rentals	80,000
6940 Tuition from Patrons	240,000
6990 Refunds and Other Miscellaneous Revenue	10,340

**REVENUE FROM LOCAL SOURCES \$62,987,985**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	30,362,600
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	5,000,500
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	240,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	145,000
7340 State Property Tax Reduction Allocation	2,885,500
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	1,157,800
7810 State Share of Social Security and Medicare Taxes	2,200,000
7820 State Share of Retirement Contributions	9,950,000

**REVENUE FROM STATE SOURCES \$53,141,400**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,200,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	475,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	110,000
8517 NCLB, Title IV - 21st Century Schools	275,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	3,000,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	175,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$8,260,000</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>124,389,385</b>
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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$49,459,645
Amount of Tax Relief for Homestead Exclusions	<u>\$2,885,500</u>
Total Approx. Tax Revenue:	\$52,345,145
Approx. Tax Levy for Tax Rate Calculation:	\$60,396,715

Luzerne

Total

2019-20 Data		
a. Assessed Value	\$3,288,445,300	\$3,288,445,300
b. Real Estate Mills	18.4332	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$2,890,435,674	\$2,890,435,674
d. Assessed Value	\$3,276,518,200	\$3,276,518,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$60,616,570	\$60,616,570
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$60,616,570	\$60,616,570
(f Total * g)		
i. Base Mills Subject to Index	18.4332	
(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	86.00000%	86.00000%
k. Tax Levy Needed	\$60,396,715	\$60,396,715
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>18.4332</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,396,715	\$60,396,715
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$57,511,215
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,459,645
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$49,459,645	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,885,500</u>	
Total Approx. Tax Revenue:	\$52,345,145	
Approx. Tax Levy for Tax Rate Calculation:	\$60,396,715	

Luzerne

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	19.1152	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$62,631,301	\$62,631,301
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$13,381.62	
Number of Homestead/Farmstead Properties	11698	11698
Median Assessed Value of Homestead Properties		\$74,400

Act 1 Index (current): 3.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$49,459,645</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,885,500</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$52,345,145</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$60,396,715</b>

<b>Luzerne</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,885,500	Lowering RE Tax Rate	\$0	\$2,885,500
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,885,500</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	3,276,518,200	18.4332	60,396,715			86.00000%	
<b>Totals:</b>	<b>3,276,518,200</b>		<b>60,396,715</b>	- 2,885,500	= 57,511,215	X 86.00000%	= 49,459,645

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$10.00	\$0.00	130,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	203,000
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>333,000</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	1.000%	0.000%	3,941,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	423,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.0000	922,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0015	0.0000	971,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>6,257,000</b>
<b>Total Act 511, Current Taxes</b>			<b>6,590,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,890,435,674 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>34,685,228</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	18.4332	18.4332	0.00%	Yes	3.7%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.7%			
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.7%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.7%			
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.7%			
6144	Current Act 511 Trailer Taxes					3.7%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.7%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.7%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.7%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.7%			
6152	Current Act 511 Occupation Taxes					3.7%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.7%			
6154	Current Act 511 Amusement Taxes					3.7%			
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	3.7%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.7%			
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	3.7%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.7%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	59,528,950
1200 Special Programs - Elementary / Secondary	24,478,670
1300 Vocational Education	3,735,320
1400 Other Instructional Programs - Elementary / Secondary	1,899,750
1500 Nonpublic School Programs	5,000
<b>Total Instruction</b>	<b>\$89,647,690</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,467,470
2200 Support Services - Instructional Staff	2,452,900
2300 Support Services - Administration	5,042,790
2400 Support Services - Pupil Health	2,182,920
2500 Support Services - Business	1,181,580
2600 Operation and Maintenance of Plant Services	10,828,470
2700 Student Transportation Services	4,896,080
2800 Support Services - Central	576,040
2900 Other Support Services	120,000
<b>Total Support Services</b>	<b>\$30,748,250</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,490,510
3300 Community Services	391,270
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,881,780</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	418,650
5200 Interfund Transfers - Out	5,192,250
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,610,900</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$127,888,620</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	28,466,420
200 Personnel Services - Employee Benefits	20,392,930
300 Purchased Professional and Technical Services	781,000
400 Purchased Property Services	522,000
500 Other Purchased Services	6,869,100
600 Supplies	2,495,500
800 Other Objects	2,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$59,528,950</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,630,590
200 Personnel Services - Employee Benefits	6,411,480
300 Purchased Professional and Technical Services	2,181,000
500 Other Purchased Services	8,168,600
600 Supplies	87,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$24,478,670</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	308,630
200 Personnel Services - Employee Benefits	201,690
500 Other Purchased Services	3,225,000
<b>Total Vocational Education</b>	<b>\$3,735,320</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	116,140
200 Personnel Services - Employee Benefits	61,110
300 Purchased Professional and Technical Services	690,000
500 Other Purchased Services	1,030,000
600 Supplies	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,899,750</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
600 Supplies	5,000
<b>Total Nonpublic School Programs</b>	<b>\$5,000</b>
<b>Total Instruction</b>	<b>\$89,647,690</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,809,430
200 Personnel Services - Employee Benefits	1,401,040
300 Purchased Professional and Technical Services	235,000
500 Other Purchased Services	4,000
600 Supplies	18,000
<b>Total Support Services - Students</b>	<b>\$3,467,470</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,285,770

## 2020-2021 Final General Fund Budget

LEA : 118408852 Wilkes-Barre Area SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	951,430
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	29,700
600 Supplies	150,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,452,900</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,312,800
200 Personnel Services - Employee Benefits	1,978,190
300 Purchased Professional and Technical Services	632,500
500 Other Purchased Services	79,300
600 Supplies	19,000
800 Other Objects	21,000
<b>Total Support Services - Administration</b>	<b>\$5,042,790</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	875,870
200 Personnel Services - Employee Benefits	644,050
300 Purchased Professional and Technical Services	626,000
400 Purchased Property Services	1,000
600 Supplies	36,000
<b>Total Support Services - Pupil Health</b>	<b>\$2,182,920</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	568,480
200 Personnel Services - Employee Benefits	458,400
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	30,000
600 Supplies	10,000
800 Other Objects	39,700
<b>Total Support Services - Business</b>	<b>\$1,181,580</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,174,220
200 Personnel Services - Employee Benefits	2,769,250
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	1,751,800
500 Other Purchased Services	491,300
600 Supplies	2,514,700
700 Property	100,000
800 Other Objects	200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,828,470</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	35,610
200 Personnel Services - Employee Benefits	52,470
500 Other Purchased Services	4,658,000
600 Supplies	150,000
<b>Total Student Transportation Services</b>	<b>\$4,896,080</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	300,830
200 Personnel Services - Employee Benefits	230,410
300 Purchased Professional and Technical Services	33,500
500 Other Purchased Services	2,500
600 Supplies	8,500
800 Other Objects	300
<b>Total Support Services - Central</b>	<b>\$576,040</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	120,000
<b>Total Other Support Services</b>	<b>\$120,000</b>
<b>Total Support Services</b>	<b>\$30,748,250</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	592,500
200 Personnel Services - Employee Benefits	313,010
300 Purchased Professional and Technical Services	193,000
400 Purchased Property Services	35,000
500 Other Purchased Services	252,500
600 Supplies	82,500
800 Other Objects	22,000
<b>Total Student Activities</b>	<b>\$1,490,510</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	321,310
200 Personnel Services - Employee Benefits	27,960
600 Supplies	27,000
800 Other Objects	15,000
<b>Total Community Services</b>	<b>\$391,270</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,881,780</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	418,650
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$418,650</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	5,192,250
<b>Total Interfund Transfers - Out</b>	<b>\$5,192,250</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,610,900</b>
<b>TOTAL EXPENDITURES</b>	<b>\$127,888,620</b>



**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	20,000,000	17,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	4,000,000	6,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	100,000,000	15,000,000
Debt Service Fund	9,000	9,000
Food Service / Cafeteria Operations Fund	3,500,000	3,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	450,000	450,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	375,000	350,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$128,334,000</b>	<b>\$42,309,000</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** **\$128,334,000** **\$42,309,000**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	155,263,780	152,013,780
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	47,500,000	48,000,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$204,563,780</b>	<b>\$201,763,780</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

<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>\$204,563,780</b>	<b>\$201,763,780</b>

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$204,563,780</b>	<b>\$201,763,780</b>
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary	125,000	25,000
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$125,000</b>	<b>\$25,000</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$125,000</b>	<b>\$25,000</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries	82,000	17,500
200 Personnel Services - Employee Benefits	41,750	7,250
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	1,250	250
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$125,000</b>	<b>\$25,000</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$125,000</b>	<b>\$25,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$125,000</b>	<b>\$25,000</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>6000 Revenue from Local Sources</b>		
<b>Total Revenue from Local Sources</b>	<b>\$25,000</b>	<b>\$125,000</b>
<b>TOTAL REVENUES</b>	<b>\$25,000</b>	<b>\$125,000</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>6000 Revenue from Local Sources</b>		
6940 Tuition from Patrons	25,000	125,000
<b>Total Revenue from Local Sources</b>	<b>\$25,000</b>	<b>\$125,000</b>
<b>TOTAL REVENUES</b>	<b>\$25,000</b>	<b>\$125,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,500,765
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,500,765</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,500,765</b>
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