

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

### Date of Adoption of the General Fund Budget:

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Albert B. Melone Co.

(570)735-5977

Extn :

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

melonea@gnasd.com

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greater Nanticoke Area SD	COUNTY : Luzerne	AUN : 118402603
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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	\$32539394
Ending Unassigned Fund Balance	\$2603151
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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**

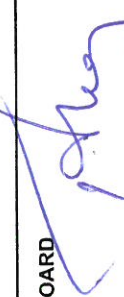
24 PS 6-687(a)(1)

(03/2006)

School District Name : <b>Greater Nanticoke Area SD</b>	County : <b>Luzerne</b>	AUN Number : <b>118402603</b>
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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 <b>5-14-20</b>
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	This amount is necessary to afford the Board of Education and the Administration the means to provide the funding for unanticipated costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for Health Care, Retirement, & Construction.

<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	1,689,823
0850 Unassigned Fund Balance	2,603,152
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,292,975</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	9,226,760
7000 Revenue from State Sources	19,952,331
8000 Revenue from Federal Sources	1,745,102
9000 Other Financing Sources	50,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$30,974,193</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$35,267,168</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,695,270
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	103,713
6120 Current Per Capita Taxes, Section 679	33,000
6140 Current Act 511 Taxes - Flat Rate Assessments	59,000
6150 Current Act 511 Taxes - Proportional Assessments	1,277,326
6400 Delinquencies on Taxes Levied / Assessed by the LEA	642,144
6500 Earnings on Investments	42,364
6800 Revenues from Intermediary Sources / Pass-Through Funds	168,943
6910 Rentals	70,000
6990 Refunds and Other Miscellaneous Revenue	115,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,226,760</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	11,325,483
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,614,627
7292 Pre-K Counts	166,250
7311 Pupil Transportation Subsidy	1,019,330
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,790
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	418,947
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	705,525
7505 Ready to Learn Block Grant	438,389
7810 State Share of Social Security and Medicare Taxes	758,892
7820 State Share of Retirement Contributions	3,424,098
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,952,331</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,143,202
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,463
8517 NCLB, Title IV - 21st Century Schools	84,498
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	194,939
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	200,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,745,102</b>

Amount

**OTHER FINANCING SOURCES**

9800 Intrafund Transfers In 50,000

**OTHER FINANCING SOURCES \$50,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 30,974,193**

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,695,270

Amount of Tax Relief for Homestead Exclusions \$705,525

Total Approx. Tax Revenue: \$7,400,795

Approx. Tax Levy for Tax Rate Calculation: \$8,313,786

Luzerne

Total

2019-20 Data		
a. Assessed Value	\$690,426,300	\$690,426,300
b. Real Estate Mills	11.9113	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$558,946,263	\$558,946,263
d. Assessed Value	\$697,974,700	\$697,974,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$8,223,875	\$8,223,875
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$8,223,875	\$8,223,875
(f Total * g)		
i. Base Mills Subject to Index	11.9113	
(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	88.00000%	88.00000%
k. Tax Levy Needed	\$8,313,786	\$8,313,786
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>11.9113</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,313,786	\$8,313,786
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,608,261
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,695,270
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$6,695,270

Amount of Tax Relief for Homestead Exclusions

\$705,525

Total Approx. Tax Revenue:

\$7,400,795

Approx. Tax Levy for Tax Rate Calculation:

\$8,313,786

Luzerne

Total

**Index Maximums**

p. Maximum Mills Based On Index

12.3758

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$8,637,995

\$8,637,995

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$14,288.95

V. Number of Homestead/Farmstead Properties

4146

4146

Median Assessed Value of Homestead Properties

\$81,672

Act 1 Index (current): 3.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,695,270</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$705,525</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$7,400,795</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$8,313,786</b>

<b>Luzerne</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$705,525	Lowering RE Tax Rate	\$705,525	\$1,411,050
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,411,050</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	697,974,700	11.9113	8,313,786			88.00000%	
<b>Totals:</b>	<b>697,974,700</b>		<b>8,313,786</b>	705,525 =	7,608,261 X	88.00000% =	6,695,270

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		33,000
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	33,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	26,000
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 59,000 59,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	1,223,662	1,223,662
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	53,664	53,664
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,277,326 1,277,326**

**Total Act 511, Current Taxes 1,336,326**

<b>Act 511 Tax Limit --&gt;</b>	<b>558,946,263 X</b>	<b>12</b>	<b>6,707,355</b>
	<b>Market Value</b>	<b>Mills</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	11.9113	11.9113	0.00%	Yes	3.9%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.9%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.9%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.9%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,194,626
1200 Special Programs - Elementary / Secondary	6,010,097
1300 Vocational Education	768,930
1400 Other Instructional Programs - Elementary / Secondary	135,204
1800 Pre-Kindergarten	166,250
<b>Total Instruction</b>	<b>\$21,275,107</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	934,023
2200 Support Services - Instructional Staff	293,210
2300 Support Services - Administration	1,585,947
2400 Support Services - Pupil Health	482,791
2500 Support Services - Business	623,655
2600 Operation and Maintenance of Plant Services	2,364,518
2700 Student Transportation Services	2,184,353
2800 Support Services - Central	208,685
2900 Other Support Services	26,000
<b>Total Support Services</b>	<b>\$8,703,182</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	664,167
3300 Community Services	245,009
<b>Total Operation of Non-Instructional Services</b>	<b>\$909,176</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,651,929
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,651,929</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$32,539,394</b>

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,377,440
200 Personnel Services - Employee Benefits	5,091,743
300 Purchased Professional and Technical Services	166,500
400 Purchased Property Services	170,200
500 Other Purchased Services	972,700
600 Supplies	343,143
700 Property	55,000
800 Other Objects	17,900
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,194,626</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,177,215
200 Personnel Services - Employee Benefits	1,467,358
300 Purchased Professional and Technical Services	1,493,072
500 Other Purchased Services	817,252
600 Supplies	34,700
800 Other Objects	20,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,010,097</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	752,630
600 Supplies	16,300
<b>Total Vocational Education</b>	<b>\$768,930</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	86,902
200 Personnel Services - Employee Benefits	48,302
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$135,204</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	123,521
200 Personnel Services - Employee Benefits	42,729
<b>Total Pre-Kindergarten</b>	<b>\$166,250</b>
<b>Total Instruction</b>	<b>\$21,275,107</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	554,272
200 Personnel Services - Employee Benefits	359,701
300 Purchased Professional and Technical Services	13,800
500 Other Purchased Services	750
600 Supplies	4,500
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$934,023</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	152,746

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	124,064
400 Purchased Property Services	1,400
600 Supplies	15,000
<b>Total Support Services - Instructional Staff</b>	<b>\$293,210</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	749,422
200 Personnel Services - Employee Benefits	654,125
300 Purchased Professional and Technical Services	126,000
500 Other Purchased Services	26,100
600 Supplies	10,000
800 Other Objects	20,300
<b>Total Support Services - Administration</b>	<b>\$1,585,947</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	244,479
200 Personnel Services - Employee Benefits	153,512
300 Purchased Professional and Technical Services	79,000
600 Supplies	5,800
<b>Total Support Services - Pupil Health</b>	<b>\$482,791</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	257,613
200 Personnel Services - Employee Benefits	246,542
300 Purchased Professional and Technical Services	113,500
500 Other Purchased Services	500
600 Supplies	4,500
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$623,655</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	698,957
200 Personnel Services - Employee Benefits	571,508
300 Purchased Professional and Technical Services	130,500
400 Purchased Property Services	602,650
500 Other Purchased Services	217,903
600 Supplies	122,000
800 Other Objects	21,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,364,518</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	94,906
200 Personnel Services - Employee Benefits	74,516
500 Other Purchased Services	2,011,931
600 Supplies	2,000
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$2,184,353</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	111,432

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	97,253
<b>Total Support Services - Central</b>	<b>\$208,685</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	26,000
<b>Total Other Support Services</b>	<b>\$26,000</b>
<b>Total Support Services</b>	<b>\$8,703,182</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	314,132
200 Personnel Services - Employee Benefits	153,751
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	6,000
500 Other Purchased Services	75,000
600 Supplies	68,284
800 Other Objects	4,000
<b>Total Student Activities</b>	<b>\$664,167</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	145,963
200 Personnel Services - Employee Benefits	93,946
800 Other Objects	5,100
<b>Total Community Services</b>	<b>\$245,009</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$909,176</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	611,929
900 Other Uses of Funds	1,040,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,651,929</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,651,929</b>
<b>TOTAL EXPENDITURES</b>	<b>\$32,539,394</b>



**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	4,350,000	4,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	2,500	5,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	100,000	5,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	95,000	40,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$4,547,500</b>	<b>\$4,150,000</b>
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**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** **\$4,547,500** **\$4,150,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

**General Fund**

0510 Bonds Payable	25,260,000	24,250,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	425,000	400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$25,685,000</b>	<b>\$24,650,000</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 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

## 2020-2021 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2020 Estimate****06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$25,685,000</b>	<b>\$24,650,000</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>\$25,685,000</b>	<b>\$24,650,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	124,623
0850 Unassigned Fund Balance	2,603,151
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,727,774</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,727,774</b>
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