

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

Stephanie Heller

(570)746-1600

Extn :3009

Contact Person

Telephone

Extension

sheller@wyalusingrams.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyalusing Area SD	COUNTY : Bradford	AUN : 117089003
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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	\$25243556
Ending Unassigned Fund Balance	\$1979391
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.8%

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 : Wyalusing Area SD	County : Bradford	AUN Number : 117089003
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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
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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.	Our district needs to have funds available for contractual obligations and other necessities in the event our subsidy payments are delayed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Our board has committed funds for the specific areas of Special Education, PSERS, Healthcare, Technology Infrastructure and Capital Improvements.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,192,475
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,979,400
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,171,875</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,401,720
7000 Revenue from State Sources	12,564,746
8000 Revenue from Federal Sources	505,815
9000 Other Financing Sources	19,500
Total Estimated Revenues And Other Financing Sources	<u>\$24,491,781</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,663,656</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,325,559
6113 Public Utility Realty Taxes	9,500
6114 Payments in Lieu of Current Taxes - State / Local	30,568
6120 Current Per Capita Taxes, Section 679	25,010
6140 Current Act 511 Taxes - Flat Rate Assessments	25,010
6150 Current Act 511 Taxes - Proportional Assessments	1,605,042
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,045,070
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	49,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	263,086
6910 Rentals	8,175
REVENUE FROM LOCAL SOURCES	\$11,401,720
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,337,441
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	975,338
7311 Pupil Transportation Subsidy	1,099,636
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	631,610
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	296,880
7810 State Share of Social Security and Medicare Taxes	388,098
7820 State Share of Retirement Contributions	1,764,958
REVENUE FROM STATE SOURCES	\$12,564,746
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	282,511
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,619
8517 NCLB, Title IV - 21st Century Schools	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,685
REVENUE FROM FEDERAL SOURCES	\$505,815

Amount

OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 19,500

OTHER FINANCING SOURCES \$19,500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,491,781

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:

\$8,325,559

Amount of Tax Relief for Homestead Exclusions

\$296,880

Total Approx. Tax Revenue:

\$8,622,439

Approx. Tax Levy for Tax Rate Calculation:

\$9,445,846

Bradford

Wyoming

Total

	Bradford	Wyoming	Total
2019-20 Data			
a. Assessed Value	\$154,887,448	\$14,249,340	\$169,136,788
b. Real Estate Mills	54.2013	70.2102	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$497,634,027	\$58,342,506	\$555,976,533
d. Assessed Value	\$155,985,398	\$14,309,705	\$170,295,103
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$8,395,101	\$1,000,449	\$9,395,550
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	89.50630%	10.49370%	100.00000%
II.			
h. Rebalanced 2019-20 Tax Levy	\$8,409,609	\$985,941	\$9,395,550
(f Total * g)			
i. Base Mills Subject to Index	54.2949	70.2102	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%	91.00000%
k. Tax Levy Needed	\$8,454,627	\$991,219	\$9,445,846
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate			
(k / d * 1000)	54.2014	69.2690	
III.			
m. Tax Levy Generated by Mills	\$8,454,627	\$991,219	\$9,445,846
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,148,966
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,325,559
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$8,325,559

Amount of Tax Relief for Homestead Exclusions

\$296,880

Total Approx. Tax Revenue:

\$8,622,439

Approx. Tax Levy for Tax Rate Calculation:

\$9,445,846

	Bradford	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	56.1952	72.6675	
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)	\$8,765,631	\$1,039,850	\$9,805,481
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	\$2,587.00	\$1,997.00	
Number of Homestead/Farmstead Properties	1849	268	2117
Median Assessed Value of Homestead Properties			\$23,405

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:	\$8,325,559			
Amount of Tax Relief for Homestead Exclusions	<u>\$296,880</u>			
Total Approx. Tax Revenue:	\$8,622,439			
Approx. Tax Levy for Tax Rate Calculation:	\$9,445,846			
	Bradford	Wyoming		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$296,880	Lowering RE Tax Rate	\$0	\$296,880
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$296,880

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>
Bradford	155,985,398	54.2014	8,454,627			91.00000%	
Wyoming	14,309,705	69.2690	991,219			91.00000%	
Totals:	170,295,103		9,445,846	- 296,880 =	9,148,966 X	91.00000% =	8,325,559

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		25,010
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	25,010
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			25,010
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.960%	0.000%	1,530,042
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,605,042
Total Act 511, Current Taxes			1,630,052
Act 511 Tax Limit -->		555,976,533 X	12
		Market Value	Mills
			6,671,718
			(511 Limit)

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>								
	Bradford	54.2949	54.2014	-0.16%	Yes	3.5%			
	Wyoming	70.2102	69.2690	-1.33%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	0.960%	0.960%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,304,877
1200 Special Programs - Elementary / Secondary	3,392,371
1300 Vocational Education	805,016
1400 Other Instructional Programs - Elementary / Secondary	116,300
1500 Nonpublic School Programs	6,143
Total Instruction	\$14,624,707
2000 Support Services	
2100 Support Services - Students	690,056
2200 Support Services - Instructional Staff	1,388,768
2300 Support Services - Administration	1,282,460
2400 Support Services - Pupil Health	270,548
2500 Support Services - Business	687,201
2600 Operation and Maintenance of Plant Services	1,411,534
2700 Student Transportation Services	1,605,950
2800 Support Services - Central	138,148
Total Support Services	\$7,474,665
3000 Operation of Non-Instructional Services	
3200 Student Activities	632,759
3300 Community Services	100
Total Operation of Non-Instructional Services	\$632,859
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,511,325
Total Other Expenditures and Financing Uses	\$2,511,325
Total Estimated Expenditures and Other Financing Uses	\$25,243,556

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,573,973
200 Personnel Services - Employee Benefits	3,785,070
300 Purchased Professional and Technical Services	50,822
400 Purchased Property Services	65,095
500 Other Purchased Services	655,210
600 Supplies	148,633
700 Property	26,074
Total Regular Programs - Elementary / Secondary	\$10,304,877
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,354,018
200 Personnel Services - Employee Benefits	1,173,286
300 Purchased Professional and Technical Services	449,767
400 Purchased Property Services	500
500 Other Purchased Services	390,500
600 Supplies	23,200
700 Property	1,100
Total Special Programs - Elementary / Secondary	\$3,392,371
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	231,828
200 Personnel Services - Employee Benefits	175,513
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	375,600
500 Other Purchased Services	16,475
600 Supplies	4,100
Total Vocational Education	\$805,016
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	58,850
400 Purchased Property Services	57,300
500 Other Purchased Services	150
Total Other Instructional Programs - Elementary / Secondary	\$116,300
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,143
Total Nonpublic School Programs	\$6,143
Total Instruction	\$14,624,707
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	361,049
200 Personnel Services - Employee Benefits	259,334
300 Purchased Professional and Technical Services	47,500
500 Other Purchased Services	12,523
600 Supplies	8,150
700 Property	1,000

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Support Services - Students	\$690,056
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	369,101
200 Personnel Services - Employee Benefits	366,393
300 Purchased Professional and Technical Services	266,925
400 Purchased Property Services	75,800
500 Other Purchased Services	12,400
600 Supplies	223,149
700 Property	75,000
Total Support Services - Instructional Staff	\$1,388,768
2300 Support Services - Administration	
100 Personnel Services - Salaries	622,894
200 Personnel Services - Employee Benefits	455,436
300 Purchased Professional and Technical Services	126,725
400 Purchased Property Services	2,250
500 Other Purchased Services	29,400
600 Supplies	18,500
700 Property	3,500
800 Other Objects	23,755
Total Support Services - Administration	\$1,282,460
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	140,955
200 Personnel Services - Employee Benefits	116,445
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	748
600 Supplies	11,500
700 Property	100
Total Support Services - Pupil Health	\$270,548
2500 Support Services - Business	
100 Personnel Services - Salaries	255,232
200 Personnel Services - Employee Benefits	214,719
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	3,800
500 Other Purchased Services	153,450
600 Supplies	5,500
700 Property	2,500
800 Other Objects	10,000
Total Support Services - Business	\$687,201
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	670,079
400 Purchased Property Services	219,500
600 Supplies	463,100
700 Property	56,900
800 Other Objects	1,955

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,411,534
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	950
500 Other Purchased Services	1,588,000
600 Supplies	1,000
700 Property	10,000
Total Student Transportation Services	\$1,605,950
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	76,875
200 Personnel Services - Employee Benefits	58,673
500 Other Purchased Services	2,600
Total Support Services - Central	\$138,148
Total Support Services	\$7,474,665
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	238,030
200 Personnel Services - Employee Benefits	234,326
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	50,903
600 Supplies	81,500
Total Student Activities	\$632,759
3300 <u>Community Services</u>	
600 Supplies	100
Total Community Services	\$100
Total Operation of Non-Instructional Services	\$632,859
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	568,325
900 Other Uses of Funds	1,943,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,511,325
Total Other Expenditures and Financing Uses	\$2,511,325
TOTAL EXPENDITURES	\$25,243,556

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	4,088,049	3,440,709
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	762,728	662,728
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	2,693	2,693
Pension Trust Fund		
Activity Fund	135,000	130,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,238,470	\$4,436,130

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	\$5,238,470	\$4,436,130
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	18,765,032	18,165,032
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	69,050	67,050
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$18,834,082	\$18,232,082
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$18,834,082	\$18,232,082

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

TOTAL INDEBTEDNESS	\$18,834,082	\$18,232,082
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,440,709
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,979,391
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,420,100

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,420,100
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