

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

Keith J Glynn

(570)945-5184

Extn :3006

Contact Person

Telephone

Extension

glynnk@ltsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lackawanna Trail SD	COUNTY : Wyoming	AUN : 119665003
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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	\$22440874
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 : Lackawanna Trail SD	County : Wyoming	AUN Number : 119665003
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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.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$16,265.26 C x 2%: \$10,629.82	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$136,394.00 Function 2200, Object 200: \$160,369.00	2200 Function includes Tuition Reimbursement for all Functions per PDE guidance. This accounts for \$55,463 of the 200 Objects.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<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		
0840 Assigned Fund Balance	3,046,344	
0850 Unassigned Fund Balance	1,001,464	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,047,808</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,475,369	
7000 Revenue from State Sources	10,397,541	
8000 Revenue from Federal Sources	562,500	
9000 Other Financing Sources	4,000	
Total Estimated Revenues And Other Financing Sources		<u>\$21,439,410</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$25,487,218</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,249,497
6113 Public Utility Realty Taxes	9,300
6114 Payments in Lieu of Current Taxes - State / Local	3,000
6150 Current Act 511 Taxes - Proportional Assessments	1,045,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	727,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	30,000
6910 Rentals	9,100
6920 Contributions and Donations from Private Sources	210,000
6990 Refunds and Other Miscellaneous Revenue	42,472
REVENUE FROM LOCAL SOURCES	\$10,475,369
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,756,275
7112 Basic Education Funding-Social Security	379,000
7271 Special Education funds for School-Aged Pupils	909,218
7311 Pupil Transportation Subsidy	937,253
7312 Nonpublic and Charter School Pupil Transportation Subsidy	19,250
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	531,491
7505 Ready to Learn Block Grant	181,454
7820 State Share of Retirement Contributions	1,662,000
REVENUE FROM STATE SOURCES	\$10,397,541
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	185,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	220,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	34,000
8517 NCLB, Title IV - 21st Century Schools	18,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,500
REVENUE FROM FEDERAL SOURCES	\$562,500

Amount

OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 4,000

OTHER FINANCING SOURCES \$4,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 21,439,410

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,250,000

Amount of Tax Relief for Homestead Exclusions

\$531,491

Total Approx. Tax Revenue:

\$8,781,491

Approx. Tax Levy for Tax Rate Calculation:

\$9,940,502

Lackawanna

Wyoming

Total

2019-20 Data

a. Assessed Value

\$31,835,318

\$49,096,820

\$80,932,138

b. Real Estate Mills

167.2800

93.9600

I. 2020-21 Data

c. 2018 STEB Market Value

\$277,663,222

\$231,439,238

\$509,102,460

d. Assessed Value

\$31,726,102

\$49,286,350

\$81,012,452

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2019-20 Calculations

f. 2019-20 Tax Levy

\$5,325,412

\$4,613,137

\$9,938,549

(a * b)

2020-21 Calculations

g. Percent of Total Market Value

54.53975%

45.46025%

100.00000%

II.

h. Rebalanced 2019-20 Tax Levy

\$5,420,460

\$4,518,089

\$9,938,549

(f Total * g)

i. Base Mills Subject to Index

170.2656

93.9600

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

87.00000%

88.50000%

87.68190%

k. Tax Levy Needed

\$5,421,525

\$4,518,977

\$9,940,502

(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

170.8800

91.6800

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$5,421,356

\$4,518,573

\$9,939,929

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$9,408,438

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$8,249,497

(n * Est. Pct. Collection)

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,250,000

Amount of Tax Relief for Homestead Exclusions

\$531,491

Total Approx. Tax Revenue:

\$8,781,491

Approx. Tax Levy for Tax Rate Calculation:

\$9,940,502

	Lackawanna	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	175.8843	97.0606	
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)	\$5,580,123	\$4,783,763	\$10,363,886
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	\$1,330.00	\$2,470.00	
Number of Homestead/Farmstead Properties	1168	1103	2271
Median Assessed Value of Homestead Properties			\$15,000

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$8,250,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$531,491</u>			
Total Approx. Tax Revenue:	\$8,781,491			
Approx. Tax Levy for Tax Rate Calculation:	\$9,940,502			

	Lackawanna	Wyoming		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$531,491	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$531,491

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>
Lackawanna	31,726,102	170.8800	5,421,356			87.00000%	
Wyoming	49,286,350	91.6800	4,518,573			88.50000%	
Totals:	81,012,452		9,939,929	- 531,491 =	9,408,438 X	87.68190% =	8,249,497

	<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	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000
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			1,100,000
Total Act 511, Current Taxes			1,045,000
Act 511 Tax Limit -->		509,102,460 X	12
		Market Value	Mills
			6,109,230
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Lackawanna	170.2656	170.8800	0.37%	Yes	3.3%				
	Wyoming	93.9600	91.6800	-2.41%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,437,301
1200 Special Programs - Elementary / Secondary	3,696,462
1300 Vocational Education	1,139,981
1400 Other Instructional Programs - Elementary / Secondary	14,525
Total Instruction	\$14,288,269
2000 Support Services	
2100 Support Services - Students	618,579
2200 Support Services - Instructional Staff	306,583
2300 Support Services - Administration	1,381,378
2400 Support Services - Pupil Health	211,872
2500 Support Services - Business	301,724
2600 Operation and Maintenance of Plant Services	1,697,795
2700 Student Transportation Services	1,394,650
2800 Support Services - Central	268,530
2900 Other Support Services	15,300
Total Support Services	\$6,196,411
3000 Operation of Non-Instructional Services	
3200 Student Activities	541,765
3300 Community Services	2,000
Total Operation of Non-Instructional Services	\$543,765
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	42,000
Total Facilities Acquisition, Construction and Improvement Services	\$42,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	366,965
5200 Interfund Transfers - Out	57,000
5900 Budgetary Reserve	946,464
Total Other Expenditures and Financing Uses	\$1,370,429
Total Estimated Expenditures and Other Financing Uses	\$22,440,874

2020-2021 Final General Fund Budget

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,932,550
200 Personnel Services - Employee Benefits	3,602,084
300 Purchased Professional and Technical Services	154,272
400 Purchased Property Services	125,750
500 Other Purchased Services	354,230
600 Supplies	184,275
700 Property	82,540
800 Other Objects	1,600
Total Regular Programs - Elementary / Secondary	\$9,437,301
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,489,490
200 Personnel Services - Employee Benefits	1,037,532
300 Purchased Professional and Technical Services	507,470
500 Other Purchased Services	620,230
600 Supplies	40,980
800 Other Objects	760
Total Special Programs - Elementary / Secondary	\$3,696,462
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	411,681
200 Personnel Services - Employee Benefits	244,150
500 Other Purchased Services	458,150
600 Supplies	26,000
Total Vocational Education	\$1,139,981
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,200
200 Personnel Services - Employee Benefits	4,300
600 Supplies	25
Total Other Instructional Programs - Elementary / Secondary	\$14,525
Total Instruction	\$14,288,269
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	394,427
200 Personnel Services - Employee Benefits	200,032
400 Purchased Property Services	240
500 Other Purchased Services	4,900
600 Supplies	18,700
800 Other Objects	280
Total Support Services - Students	\$618,579
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	136,394
200 Personnel Services - Employee Benefits	160,369
400 Purchased Property Services	240

2020-2021 Final General Fund Budget

LEA : 119665003 Lackawanna Trail SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
600 Supplies	9,580
Total Support Services - Instructional Staff	\$306,583
2300 Support Services - Administration	
100 Personnel Services - Salaries	689,181
200 Personnel Services - Employee Benefits	481,877
300 Purchased Professional and Technical Services	108,930
400 Purchased Property Services	4,057
500 Other Purchased Services	49,533
600 Supplies	31,000
800 Other Objects	16,800
Total Support Services - Administration	\$1,381,378
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	105,664
200 Personnel Services - Employee Benefits	86,308
300 Purchased Professional and Technical Services	12,850
400 Purchased Property Services	300
500 Other Purchased Services	250
600 Supplies	6,500
Total Support Services - Pupil Health	\$211,872
2500 Support Services - Business	
100 Personnel Services - Salaries	135,023
200 Personnel Services - Employee Benefits	106,352
300 Purchased Professional and Technical Services	50,210
400 Purchased Property Services	1,650
500 Other Purchased Services	4,250
600 Supplies	3,389
800 Other Objects	850
Total Support Services - Business	\$301,724
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	573,880
200 Personnel Services - Employee Benefits	489,221
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	267,894
500 Other Purchased Services	93,900
600 Supplies	244,900
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,697,795
2700 Student Transportation Services	
500 Other Purchased Services	1,339,150
600 Supplies	500
700 Property	55,000
Total Student Transportation Services	\$1,394,650
2800 Support Services - Central	
100 Personnel Services - Salaries	169,459

2020-2021 Final General Fund Budget

LEA : 119665003 Lackawanna Trail SD

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Page - 3 of 3

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	88,871
500 Other Purchased Services	500
600 Supplies	9,700
Total Support Services - Central	\$268,530
2900 Other Support Services	
500 Other Purchased Services	15,300
Total Other Support Services	\$15,300
Total Support Services	\$6,196,411
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	229,845
200 Personnel Services - Employee Benefits	97,720
300 Purchased Professional and Technical Services	28,200
400 Purchased Property Services	2,500
500 Other Purchased Services	127,000
600 Supplies	52,500
800 Other Objects	4,000
Total Student Activities	\$541,765
3300 Community Services	
300 Purchased Professional and Technical Services	2,000
Total Community Services	\$2,000
Total Operation of Non-Instructional Services	\$543,765
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	42,000
Total Facilities Acquisition, Construction and Improvement Services	\$42,000
Total Facilities Acquisition, Construction and Improvement Services	\$42,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	116,965
900 Other Uses of Funds	250,000
Total Debt Service / Other Expenditures and Financing Uses	\$366,965
5200 Interfund Transfers - Out	
900 Other Uses of Funds	57,000
Total Interfund Transfers - Out	\$57,000
5900 Budgetary Reserve	
800 Other Objects	946,464
Total Budgetary Reserve	\$946,464
Total Other Expenditures and Financing Uses	\$1,370,429
TOTAL EXPENDITURES	\$22,440,874

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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 Cash and Short-Term Investments	\$4,000,000	\$4,000,000
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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 **\$4,000,000** **\$4,000,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	4,295,000	4,040,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	450,000	450,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$4,745,000	\$4,490,000
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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

LEA : 119665003 Lackawanna Trail SD

Printed 4/14/2020 2:04:00 PM

Page - 3 of 6

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	\$4,745,000	\$4,490,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	250,000	255,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$250,000	\$255,000
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TOTAL INDEBTEDNESS	\$4,995,000	\$4,745,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,046,344
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,046,344
5900 Budgetary Reserve	946,464
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,992,808