

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

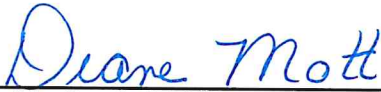
Date of Adoption of the General Fund Budget: 01/27/2020



President of the Board - Original Signature Required

1-6-20

Date



Secretary of the Board - Original Signature Required

1-6-20

Date



Chief School Administrator - Original Signature Required

1-6-20

Date

JEFFREY FIRMSTONE

Contact Person

(570)253-4661

Extn :1512

Telephone

Extension

JFIRMSTONE@WHSDK12.COM

Email Address

<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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$344,032.00 Approved Referendum Exception Amt: \$0.00	Wayne Highlands School District will be seeking approval of exceptions related to increased Special Education Expenses
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.	Ending Fund Balance is maintained by district for unforeseen expenses and to ensure the financial stability of the district when state budgets are not enacted according to law.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance is for past, current, and future state mandated PSERS Contributions. Also we have a committed fund balance for future health plan costs.

<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	13,599
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,396,412
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,185,449
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,581,861</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	38,991,327
7000 Revenue from State Sources	19,319,101
8000 Revenue from Federal Sources	1,347,824
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$59,658,252</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$69,240,113</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	33,915,120
6113 Public Utility Realty Taxes	32,000
6114 Payments in Lieu of Current Taxes - State / Local	23,500
6120 Current Per Capita Taxes, Section 679	57,404
6140 Current Act 511 Taxes - Flat Rate Assessments	57,404
6150 Current Act 511 Taxes - Proportional Assessments	818,678
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,035,219
6500 Earnings on Investments	675,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	572,000
6960 Services Provided Other Local Governmental Units / LEAs	745,000
6990 Refunds and Other Miscellaneous Revenue	60,002
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$38,991,327</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,679,545
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	45,000
7240 Driver Education - Student	3,500
7271 Special Education funds for School-Aged Pupils	1,714,924
7311 Pupil Transportation Subsidy	1,760,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,099
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,000
7340 State Property Tax Reduction Allocation	1,153,940
7360 Safe Schools	20,000
7501 PA Accountability Grants	340,935
7810 State Share of Social Security and Medicare Taxes	954,556
7820 State Share of Retirement Contributions	4,548,602
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,319,101</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	835,274
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,358
8517 NCLB, Title IV - 21st Century Schools	37,192
8521 Vocational Education - Operating Expenditures	45,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	310,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,347,824</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>59,658,252</b>

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$33,915,120	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,153,940</u>	
Total Approx. Tax Revenue:	\$35,069,060	
Approx. Tax Levy for Tax Rate Calculation:	\$37,912,500	
	Wayne	Total
<hr/>		
<b>2019-20 Data</b>		
a. Assessed Value	\$2,014,970,250	\$2,014,970,250
b. Real Estate Mills	18.1040	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$2,378,536,675	\$2,378,536,675
d. Assessed Value	\$2,021,008,350	\$2,021,008,350
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$36,479,021	\$36,479,021
(a * b)		
<b>2020-21 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$36,479,021	\$36,479,021
(f Total * g)		
i. Base Mills Subject to Index	18.1040	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.26455%	92.26455%
k. Tax Levy Needed	\$37,912,500	\$37,912,500
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>18.7592</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$37,912,500	\$37,912,500
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,758,560
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,915,120
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$33,915,120	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,153,940</u>	
Total Approx. Tax Revenue:	\$35,069,060	
Approx. Tax Levy for Tax Rate Calculation:	\$37,912,500	
	Wayne	Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	18.5747	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1845	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,539,624	\$37,539,624
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$372,876	\$372,876
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$344,032	\$344,032

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

AUN: 119648703 Wayne Highlands SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$33,915,120
Amount of Tax Relief for Homestead Exclusions	<u>\$1,153,940</u>
Total Approx. Tax Revenue:	\$35,069,060
Approx. Tax Levy for Tax Rate Calculation:	\$37,912,500
	Wayne

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,153,940	Lowering RE Tax Rate	\$0	\$1,153,940
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,153,940</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>
Wayne	2,021,008,350	18.7592	37,912,500			92.26455%	
<b>Totals:</b>	<b>2,021,008,350</b>		<b>37,912,500</b>	<b>- 1,153,940 =</b>	<b>36,758,560 X</b>	<b>92.26455% =</b>	<b>33,915,120</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			57,404
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	73,595	57,404
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>73,595</b>	<b>57,404</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	300.0000	0.000	556,725	428,678
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	390,000	390,000
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
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>946,725</b>	<b>818,678</b>
<b>Total Act 511, Current Taxes</b>				<b>876,082</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,378,536,675 X</b>	<b>12</b>	<b>28,542,440</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Wayne	18.1040	18.7592	3.62%	No	2.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%				
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	25,653,038
1300 Vocational Education	10,144,869
1400 Other Instructional Programs - Elementary / Secondary	343,534
	929,492
<b>Total Instruction</b>	<b>\$37,070,933</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,577,509
2200 Support Services - Instructional Staff	2,377,975
2300 Support Services - Administration	4,301,281
2400 Support Services - Pupil Health	864,186
2500 Support Services - Business	754,499
2600 Operation and Maintenance of Plant Services	4,091,847
2700 Student Transportation Services	3,185,738
2800 Support Services - Central	3,250
2900 Other Support Services	73,572
<b>Total Support Services</b>	<b>\$17,229,857</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,265,741
3300 Community Services	5,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,270,741</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,086,722
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,086,722</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$59,658,253</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,838,689
200 Personnel Services - Employee Benefits	9,442,793
300 Purchased Professional and Technical Services	450,994
400 Purchased Property Services	213,350
500 Other Purchased Services	1,300,959
600 Supplies	374,000
700 Property	32,253
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$25,653,038</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,491,971
200 Personnel Services - Employee Benefits	3,637,958
300 Purchased Professional and Technical Services	223,760
500 Other Purchased Services	1,759,109
600 Supplies	23,920
700 Property	1,323
800 Other Objects	6,828
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,144,869</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	185,280
200 Personnel Services - Employee Benefits	133,256
500 Other Purchased Services	1,000
600 Supplies	21,873
700 Property	2,125
<b>Total Vocational Education</b>	<b>\$343,534</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	553,619
200 Personnel Services - Employee Benefits	358,482
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	4,500
600 Supplies	12,391
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$929,492</b>
<b>Total Instruction</b>	<b>\$37,070,933</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	939,869
200 Personnel Services - Employee Benefits	609,516
300 Purchased Professional and Technical Services	23,624
500 Other Purchased Services	2,500
600 Supplies	2,000
<b>Total Support Services - Students</b>	<b>\$1,577,509</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,207,193

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	913,852
300 Purchased Professional and Technical Services	62,124
400 Purchased Property Services	19,630
500 Other Purchased Services	6,850
600 Supplies	69,950
700 Property	97,876
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$2,377,975</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,272,754
200 Personnel Services - Employee Benefits	1,547,775
300 Purchased Professional and Technical Services	241,000
400 Purchased Property Services	28,014
500 Other Purchased Services	140,325
600 Supplies	29,311
700 Property	9,010
800 Other Objects	33,092
<b>Total Support Services - Administration</b>	<b>\$4,301,281</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	506,876
200 Personnel Services - Employee Benefits	344,460
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	1,000
600 Supplies	6,100
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$864,186</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	430,622
200 Personnel Services - Employee Benefits	323,877
<b>Total Support Services - Business</b>	<b>\$754,499</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,420,752
200 Personnel Services - Employee Benefits	1,366,845
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	658,500
500 Other Purchased Services	139,250
600 Supplies	426,500
700 Property	72,500
800 Other Objects	4,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,091,847</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	3,185,738
<b>Total Student Transportation Services</b>	<b>\$3,185,738</b>
<b>2800 <u>Support Services - Central</u></b>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	3,250
<b>Total Support Services - Central</b>	<b>\$3,250</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	73,572
<b>Total Other Support Services</b>	<b>\$73,572</b>
<b>Total Support Services</b>	<b>\$17,229,857</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	596,785
200 Personnel Services - Employee Benefits	255,782
300 Purchased Professional and Technical Services	52,750
400 Purchased Property Services	18,000
500 Other Purchased Services	175,609
600 Supplies	110,130
700 Property	20,684
800 Other Objects	36,001
<b>Total Student Activities</b>	<b>\$1,265,741</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	5,000
<b>Total Community Services</b>	<b>\$5,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,270,741</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,871,722
900 Other Uses of Funds	215,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,086,722</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,086,722</b>
<b>TOTAL EXPENDITURES</b>	<b>\$59,658,253</b>

**Cash and Short-Term Investments**

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	12,058,266	12,100,000
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	4,475,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	32,000	30,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,750,000	1,500,000
Private Purpose Trust Fund	6,010	6,010
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	272,408	272,408
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$18,593,684</b>	<b>\$17,908,418</b>

**Long-Term Investments**

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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**

**\$18,593,684**

**\$17,908,418**



**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General 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 General Fund**

**Public Purpose (Expendable) Trust Fund**

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

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

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

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

**Capital Reserve Fund - \$ 690, \$1850**

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

**Long-Term Indebtedness**

06/30/2020 Estimate

06/30/2021 Projection

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

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

152,092

160,000

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

\$152,092

\$160,000

**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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

\$152,092

\$160,000

**Short-Term Payables**

	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
General Fund	3,882,055	3,900,000
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	60,000	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	212,694	275,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$4,154,749</b>	<b>\$4,235,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$4,306,841</b>	<b>\$4,395,000</b>

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	13,599
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,396,412
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,185,448
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,581,860</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,595,459</b>
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