

# 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

JEFFREY R FIRMSTONE

Contact Person



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Telephone

Extn :1512

Extension

JFIRMSTONE@WHSDK12.COM

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wayne Highlands SD	COUNTY : Wayne	AUN : 119648703
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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	\$58816636
Ending Unassigned Fund Balance	\$4185449
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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 : Wayne Highlands SD	County : Wayne	AUN Number : 119648703
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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.	Unassigned fund balance is used for unexpected expenditures, possible future capital projects and to pay for cyber charter school tuition.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance has been primarily committed for future state mandated PSERS contributions and future contributions for our health insurance plan.

<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	9,066
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,186,987
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>\$9,372,436</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	37,050,263
7000 Revenue from State Sources	19,249,327
8000 Revenue from Federal Sources	1,366,463
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$57,666,053</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$67,038,489</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	32,488,468
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	56,936
6140 Current Act 511 Taxes - Flat Rate Assessments	56,936
6150 Current Act 511 Taxes - Proportional Assessments	712,086
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,828,397
6500 Earnings on Investments	400,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	541,940
6940 Tuition from Patrons	850,000
6990 Refunds and Other Miscellaneous Revenue	60,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$37,050,263</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,670,252
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	43,000
7240 Driver Education - Student	4,500
7271 Special Education funds for School-Aged Pupils	1,713,672
7311 Pupil Transportation Subsidy	1,760,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
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	1,154,078
7360 Safe Schools	20,000
7501 PA Accountability Grants	340,935
7810 State Share of Social Security and Medicare Taxes	941,743
7820 State Share of Retirement Contributions	4,493,048
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,249,327</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	848,120
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,778
8517 NCLB, Title IV - 21st Century Schools	64,065
8521 Vocational Education - Operating Expenditures	47,500

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)  
Reimbursements (Access)

310,000

**REVENUE FROM FEDERAL SOURCES**

\$1,366,463

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

57,666,053

Act 1 Index (current): 2.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$32,488,468**  
 Amount of Tax Relief for Homestead Exclusions **\$1,154,078**  
 Total Approx. Tax Revenue: **\$33,642,546**  
 Approx. Tax Levy for Tax Rate Calculation: **\$36,567,982**

Wayne **Total**

**2019-20 Data**

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	\$2,019,884,120	\$2,019,884,120
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2019-20 Calculations**

f. 2019-20 Tax Levy (a * b)	\$36,479,021	\$36,479,021
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**2020-21 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy (f Total * g)	\$36,479,021	\$36,479,021
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	18.1040	
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	91.73930%	91.73930%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$36,567,982	\$36,567,982

**I. 2020-21 Real Estate Tax Rate**

(k / d * 1000)	<b>18.1040</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$36,567,982	\$36,567,982

**III.**

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$35,413,904	\$35,413,904
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$32,488,468	\$32,488,468



Act 1 Index (current): 2.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$32,488,468	Rate
Amount of Tax Relief for Homestead Exclusions	<u>\$1,154,078</u>	
Total Approx. Tax Revenue:	\$33,642,546	
Approx. Tax Levy for Tax Rate Calculation:	\$36,567,982	
	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))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,518,742	\$37,518,742
s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$12,547.00	
Number of Homestead/Farmstead Properties	5124	5124
Median Assessed Value of Homestead Properties		\$133,300

Act 1 Index (current): 2.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$32,488,468  
 Amount of Tax Relief for Homestead Exclusions \$1,154,078  
 Total Approx. Tax Revenue: \$33,642,546  
 Approx. Tax Levy for Tax Rate Calculation: \$36,567,982

Total

	Rate	Wayne	Lowering RE Tax Rate
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,154,078	\$0	\$1,154,078
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$1,154,078</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	18.1040	0.00%	Yes	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	25,213,630
1200 Special Programs - Elementary / Secondary	9,901,636
1300 Vocational Education	340,817
1400 Other Instructional Programs - Elementary / Secondary	924,000
<b>Total Instruction</b>	<b>\$36,380,083</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,548,902
2200 Support Services - Instructional Staff	2,391,085
2300 Support Services - Administration	4,270,691
2400 Support Services - Pupil Health	858,076
2500 Support Services - Business	743,411
2600 Operation and Maintenance of Plant Services	3,970,830
2700 Student Transportation Services	3,223,000
2800 Support Services - Central	3,250
2900 Other Support Services	73,633
<b>Total Support Services</b>	<b>\$17,082,878</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,265,145
3300 Community Services	5,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,270,145</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,868,530
5200 Interfund Transfers - Out	215,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,083,530</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$58,816,636</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	13,605,384
200 Personnel Services - Employee Benefits	9,207,166
300 Purchased Professional and Technical Services	480,580
400 Purchased Property Services	213,350
500 Other Purchased Services	1,300,897
600 Supplies	374,000
700 Property	32,253
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$25,213,630</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,416,156
200 Personnel Services - Employee Benefits	3,520,540
300 Purchased Professional and Technical Services	223,760
500 Other Purchased Services	1,709,109
600 Supplies	23,920
700 Property	1,823
800 Other Objects	6,328
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,901,636</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	185,280
200 Personnel Services - Employee Benefits	130,539
400 Purchased Property Services	1,000
500 Other Purchased Services	21,873
600 Supplies	2,125
<b>Total Vocational Education</b>	<b>\$340,817</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	554,151
200 Personnel Services - Employee Benefits	352,458
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>\$924,000</b>
<b>Total Instruction</b>	<b>\$36,380,083</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	920,912
200 Personnel Services - Employee Benefits	599,866
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>\$1,548,902</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,219,123

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	915,032
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>\$2,391,085</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,272,843
200 Personnel Services - Employee Benefits	1,517,696
300 Purchased Professional and Technical Services	241,000
400 Purchased Property Services	25,514
500 Other Purchased Services	142,225
600 Supplies	29,311
700 Property	9,010
800 Other Objects	33,092
<b>Total Support Services - Administration</b>	<b>\$4,270,691</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	506,876
200 Personnel Services - Employee Benefits	338,350
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>\$858,076</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	427,736
200 Personnel Services - Employee Benefits	315,675
<b>Total Support Services - Business</b>	<b>\$743,411</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,417,202
200 Personnel Services - Employee Benefits	1,309,403
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	623,800
500 Other Purchased Services	139,250
600 Supplies	401,175
700 Property	72,500
800 Other Objects	4,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,970,830</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	3,223,000
<b>Total Student Transportation Services</b>	<b>\$3,223,000</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	73,633
<b>Total Other Support Services</b>	<b>\$73,633</b>
<b>Total Support Services</b>	<b>\$17,082,878</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	255,186
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>\$1,265,145</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>\$1,270,145</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,868,530
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,868,530</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	215,000
<b>Total Interfund Transfers - Out</b>	<b>\$215,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,083,530</b>
<b>TOTAL EXPENDITURES</b>	<b>\$58,816,636</b>



Schedule Of Cash And Investments (CAIN)

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	12,000,000	11,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	4,350,000	3,800,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	28,000	27,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,250,000	1,750,000
Investment Trust Fund	6,000	6,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund	270,000	265,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$18,904,000</b>	<b>\$16,848,000</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		

06/30/2020 Estimate      06/30/2021 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$18,904,000

\$16,848,000

	06/30/2020 Estimate	06/30/2021 Projection
<b>Long-Term Indebtedness</b>		
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	17,875,000	14,450,000
0530 Lease-Purchase Obligations	341,322	333,018
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	7,152,363	7,300,000
<b>Total General Fund</b>	<b>\$25,368,685</b>	<b>\$22,083,018</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

06/30/2020 Estimate

06/30/2021 Projection

**Long-Term Indebtedness**

- 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

<b>Long-Term Indebtedness</b>	<b>06/30/2020 Estimate</b>	<b>06/30/2021 Projection</b>
0560 Other Post-Employment Benefits (OPEB)	152,092	165,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$152,092</b>	<b>\$165,000</b>

<b>Child Care Operations Fund</b>		
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 Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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 Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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 Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
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 Private Purpose Trust Fund</b>		
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Long-Term Indebtedness

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>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<u>Long-Term Indebtedness</u>		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>	<b>\$25,520,777</b>	<b>\$22,248,018</b>
<b>Total Long-Term Indebtedness</b>		

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>Short-Term Payables</b>		
General Fund	3,882,055	3,800,000
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	212,694	250,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$4,094,749</b>	<b>\$4,050,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$29,615,526</b>	<b>\$26,298,018</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	9,066
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,036,404
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,185,449
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,221,853</b>
<b>5900 Budgetary Reserve</b>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,230,919</b>