

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

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

Rose E Emmett

(800)321-9973

Extn :5

Contact Person

Telephone

Extension

remmett@westernwayne.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Western Wayne SD	COUNTY : Wayne	AUN : 119648903
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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 2019-2020 (compared to 2018-2019)?

Yes

No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$46112611
Ending Unassigned Fund Balance	\$2173139
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.7%

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, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Western Wayne SD	County : Wayne	AUN Number : 119648903
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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: \$876,920.00 C x 2%: \$17,538.40	Still need to calculate HS/FS for 19-20 School Year
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.	To manage future budgets
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Retirement Incentives payable
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future healthcare and PSERS increases along with capital projects

ITEM **AMOUNTS**

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	608,700
0830 Committed Fund Balance	7,656,329
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,687,435

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **\$10,952,464**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	28,012,738
7000 Revenue from State Sources	16,829,577
8000 Revenue from Federal Sources	756,000
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$45,598,315**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$56,550,779**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	24,396,868
6113 Public Utility Realty Taxes	26,700
6114 Payments in Lieu of Current Taxes - State / Local	60,000
6150 Current Act 511 Taxes - Proportional Assessments	350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,156,629
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	18,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	424,741
6910 Rentals	2,000
6940 Tuition from Patrons	358,000
6960 Services Provided Other Local Governmental Units / LEAs	58,800
6990 Refunds and Other Miscellaneous Revenue	1,000
	\$28,012,738
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,660,321
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	1,228,192
7272 Early Intervention	1,558,284
7311 Pupil Transportation Subsidy	2,900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	558,310
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	876,920
7360 Safe Schools	25,000
7810 State Share of Social Security and Medicare Taxes	700,750
7820 State Share of Retirement Contributions	3,133,800
	\$16,829,577
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	350,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8517 NCLB, Title IV - 21st Century Schools	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000

Amount

REVENUE FROM FEDERAL SOURCES

8830 Medical Assistance Reimbursements (Access) - Early Intervention

91,000

REVENUE FROM FEDERAL SOURCES

\$756,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

45,598,315

Act 1 Index (current): 2.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$24,396,868
 Amount of Tax Relief for Homestead Exclusions \$876,920
 Total Approx. Tax Revenue: \$25,273,788
 Approx. Tax Levy for Tax Rate Calculation: \$27,834,785

	Wayne	Total
2018-19 Data		
a. Assessed Value	\$1,623,232,692	\$1,623,232,692
b. Real Estate Mills	16.8280	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,741,463,583	\$1,741,463,583
d. Assessed Value	\$1,629,633,092	\$1,629,633,092
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy (a * b)	\$27,315,760	\$27,315,760
2019-20 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$27,315,760	\$27,315,760

i. Base Mills Subject to Index (h / a * 1000) if no reassessment	16.8280	
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.500000%	90.500000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$27,834,785	\$27,834,785
III. I. 2019-20 Real Estate Tax Rate		
(k / d * 1000)	17.0804	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$27,834,785	\$27,834,785
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$26,957,865	\$26,957,865
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$24,396,868	\$24,396,868

Act 1 Index (current): 2.3%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$24,396,868
 Amount of Tax Relief for Homestead Exclusions \$876,920
 Total Approx. Tax Revenue: \$25,273,788
 Approx. Tax Levy for Tax Rate Calculation: \$27,834,785
 Wayne

Total

Index Maximums	Rate
p. Maximum Mills Based On Index (i * (1 + Index))	17.2150
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,054,134
IV. s. Millage Rate within Index? (if l > p Then No)	Yes
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0
	\$28,054,134

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	\$134,100

Act 1 Index (current): 2.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$24,396,868
Amount of Tax Relief for Homestead Exclusions \$876,920
Total Approx. Tax Revenue: \$25,273,788
Approx. Tax Levy for Tax Rate Calculation: \$27,834,785

Rate

\$24,396,868
\$876,920
\$25,273,788
\$27,834,785
Wayne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$876,920	Lowering RE Tax Rate	\$0	\$876,920
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				
				\$876,920

CODE	County Name	Current Real Estate Taxes	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
	Wayne		1,629,633,092	17.0804	27,834,785	876,920	26,957,865	90.500000%	24,396,868
Totals:			1,629,633,092		27,834,785	=	26,957,865	X	=

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00		0	0
6140	\$0.00	\$0.00	0	0
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$0.00	\$0.00	0	0
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes - Flat Rate Assessments			0	0
6150	0.000%	0.000%	0	0
6151	0.000%	0.000%	0	0
6152	0.500%	0.000%	350,000	350,000
6154	0.000%	0.000%	0	0
6155	0.000%	0.000%	0	0
6156	0.000%	0.000%	0	0
6157	0.000%	0.000%	0	0
6159	0	0	0	0

Total Current Act 511 Taxes - Proportional Assessments			350,000	350,000
Total Act 511, Current Taxes		1,741,463,583	12	20,897,563
		Market Value	Mills	(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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	Current Real Estate Taxes Wayne	16.8280	17.0804	1.50%	Yes	2.3%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,103,786
1200 Special Programs - Elementary / Secondary	7,812,072
1300 Vocational Education	638,294
1400 Other Instructional Programs - Elementary / Secondary	33,615
Total Instruction	\$25,587,767
2000 Support Services	
2100 Support Services - Students	2,064,695
2200 Support Services - Instructional Staff	1,131,539
2300 Support Services - Administration	3,037,705
2400 Support Services - Pupil Health	709,028
2500 Support Services - Business	501,242
2600 Operation and Maintenance of Plant Services	3,146,075
2700 Student Transportation Services	3,861,500
2800 Support Services - Central	834,084
2900 Other Support Services	53,731
Total Support Services	\$15,339,599
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,066,425
Total Operation of Non-Instructional Services	\$1,066,425
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,118,820
Total Other Expenditures and Financing Uses	\$4,118,820
Total Estimated Expenditures and Other Financing Uses	\$46,112,611

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,303,122
200 Personnel Services - Employee Benefits	6,448,144
300 Purchased Professional and Technical Services	51,500
400 Purchased Property Services	7,000
500 Other Purchased Services	1,000,000
600 Supplies	287,520
700 Property	4,500
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$17,103,786
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,138,980
200 Personnel Services - Employee Benefits	2,511,092
300 Purchased Professional and Technical Services	1,558,000
500 Other Purchased Services	552,450
600 Supplies	45,700
700 Property	500
800 Other Objects	5,350
Total Special Programs - Elementary / Secondary	\$7,812,072
1300 Vocational Education	
100 Personnel Services - Salaries	374,389
200 Personnel Services - Employee Benefits	236,033
400 Purchased Property Services	996
500 Other Purchased Services	1,600
600 Supplies	24,780
700 Property	400
800 Other Objects	96
Total Vocational Education	\$638,294
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,500
200 Personnel Services - Employee Benefits	7,215
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	2,200
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$33,615
Total Instruction	\$25,587,767
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,164,023
200 Personnel Services - Employee Benefits	791,832
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	160
500 Other Purchased Services	2,600

Description	Amount
600 Supplies	13,500
700 Property	500
800 Other Objects	80
Total Support Services - Students	\$2,064,695

2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	612,630
200 Personnel Services - Employee Benefits	478,599
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	160
500 Other Purchased Services	5,650
600 Supplies	26,400
800 Other Objects	600
Total Support Services - Instructional Staff	\$1,131,539

2300 Support Services - Administration	
100 Personnel Services - Salaries	1,525,842
200 Personnel Services - Employee Benefits	1,100,435
300 Purchased Professional and Technical Services	222,400
500 Other Purchased Services	82,950
600 Supplies	73,728
700 Property	900
800 Other Objects	31,450
Total Support Services - Administration	\$3,037,705

2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	395,994
200 Personnel Services - Employee Benefits	248,654
300 Purchased Professional and Technical Services	55,900
400 Purchased Property Services	200
500 Other Purchased Services	1,000
600 Supplies	6,780
700 Property	500
Total Support Services - Pupil Health	\$709,028

2500 Support Services - Business	
100 Personnel Services - Salaries	241,518
200 Personnel Services - Employee Benefits	185,894
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,220
500 Other Purchased Services	22,480
600 Supplies	44,430
700 Property	200
800 Other Objects	500
Total Support Services - Business	\$501,242

2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,005,425
200 Personnel Services - Employee Benefits	752,031
300 Purchased Professional and Technical Services	66,850

Description	Amount
400 Purchased Property Services	609,994
500 Other Purchased Services	202,850
600 Supplies	398,925
700 Property	109,750
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$3,146,075
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	3,849,000
600 Supplies	7,000
Total Student Transportation Services	\$3,861,500
2800 Support Services - Central	
100 Personnel Services - Salaries	250,000
200 Personnel Services - Employee Benefits	168,774
300 Purchased Professional and Technical Services	7,850
400 Purchased Property Services	253,000
500 Other Purchased Services	3,500
600 Supplies	142,100
800 Other Objects	8,860
Total Support Services - Central	\$834,084
2900 Other Support Services	53,731
500 Other Purchased Services	
Total Other Support Services	\$53,731
Total Support Services	\$15,339,599
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	427,075
200 Personnel Services - Employee Benefits	187,050
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	13,800
500 Other Purchased Services	138,500
600 Supplies	155,000
700 Property	3,000
800 Other Objects	30,000
Total Student Activities	\$1,066,425
Total Operation of Non-Instructional Services	\$1,066,425
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	823,820
900 Other Uses of Funds	3,295,000

Description

Amount

Total Debt Service / Other Expenditures and Financing Uses

\$4,118,820

Total Other Expenditures and Financing Uses

\$4,118,820

TOTAL EXPENDITURES

\$46,112,611

Cash and Short-Term Investments

06/30/2019 Estimate 06/30/2020 Projection

General Fund	10,952,464	10,438,168
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	763,497	764,218
Other Capital Projects Fund		
Debt Service Fund	2,500,000	2,000,000
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 \$14,215,961 \$13,202,386

Long-Term Investments

06/30/2019 Estimate 06/30/2020 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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2019 Estimate

\$14,215,961

06/30/2020 Projection

\$13,202,386

Long-Term Indebtedness

06/30/2019 Estimate 06/30/2020 Projection

General Fund

0510 Bonds Payable	24,543,705	21,248,705
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	1,275,000	1,275,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund

\$25,818,705 **\$22,523,705**

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	

06/30/2019 Estimate

06/30/2020 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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 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

	06/30/2019 Estimate	06/30/2020 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 Permanent Fund		
Total Long-Term Indebtedness	\$25,818,705	\$22,523,705

06/30/2019 Estimate 06/30/2020 Projection

Short-Term Payables

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	\$25,818,705	\$22,523,705
TOTAL INDEBTEDNESS	\$25,818,705	\$22,523,705

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	608,700
0840 Assigned Fund Balance	7,656,329
0850 Unassigned Fund Balance	2,173,139
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,438,168
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,438,168