

# 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

Rose E Emmett

(800)321-9973

Extn :5

\_\_\_\_\_  
Contact Person

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Telephone

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Extension

remmett@westernwayne.org

\_\_\_\_\_  
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 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 2020-2021 (compared to 2019-2020 )?

Yes

No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$47317753
Ending Unassigned Fund Balance	\$1995427
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.2%

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)

<b>School District Name :</b> Western Wayne SD	<b>County :</b> Wayne	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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.	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.	Committed to future costs related to Retirement Incentives.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future Retirement and Healthcare expenses along with future Construction Projects.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	403,653
0840 Assigned Fund Balance	7,884,009
0850 Unassigned Fund Balance	2,981,134
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,268,796</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	28,265,597
7000 Revenue from State Sources	16,896,246
8000 Revenue from Federal Sources	832,541
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$45,994,384</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$57,263,180</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	24,876,026
6113 Public Utility Realty Taxes	24,250
6114 Payments in Lieu of Current Taxes - State / Local	61,000
6150 Current Act 511 Taxes - Proportional Assessments	325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,060,000
6500 Earnings on Investments	190,000
6700 Revenues from LEA Activities	18,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	429,521
6910 Rentals	1,000
6940 Tuition from Patrons	221,000
6960 Services Provided Other Local Governmental Units / LEAs	58,800
6990 Refunds and Other Miscellaneous Revenue	1,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$28,265,597</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,400,584
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	1,230,723
7272 Early Intervention	1,544,904
7311 Pupil Transportation Subsidy	2,900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	540,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	876,995
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	239,000
7810 State Share of Social Security and Medicare Taxes	728,040
7820 State Share of Retirement Contributions	3,274,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,896,246</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	395,900
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	76,300
8517 NCLB, Title IV - 21st Century Schools	32,300
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 103,041

**REVENUE FROM FEDERAL SOURCES \$832,541**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 45,994,384**

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$24,876,026</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$876,995</u></b>
Total Approx. Tax Revenue:	<b>\$25,753,021</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$28,364,317</b>

Wayne

Total

<b>2019-20 Data</b>		
a. Assessed Value	\$1,629,748,192	\$1,629,748,192
b. Real Estate Mills	17.0804	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$1,730,914,406	\$1,730,914,406
d. Assessed Value	\$1,632,074,792	\$1,632,074,792
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$27,836,751	\$27,836,751
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$27,836,751	\$27,836,751
(f Total * g)		
i. Base Mills Subject to Index	17.0804	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.50000%	90.50000%
k. Tax Levy Needed	\$28,364,317	\$28,364,317
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>17.3793</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,364,317	\$28,364,317
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,487,322
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,876,026
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$24,876,026

Amount of Tax Relief for Homestead Exclusions

\$876,995

Total Approx. Tax Revenue:

\$25,753,021

Approx. Tax Levy for Tax Rate Calculation:

\$28,364,317

Wayne

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	17.5244	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,601,131	\$28,601,131
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	\$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	\$12,543.00	
Number of Homestead/Farmstead Properties	4052	4052
Median Assessed Value of Homestead Properties		\$136,900

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$24,876,026</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$876,995</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$25,753,021</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$28,364,317</b>

<b>Wayne</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$876,995	Lowering RE Tax Rate	\$0		\$876,995
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$876,995</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	1,632,074,792	17.3793	28,364,317			90.50000%	
<b>Totals:</b>	<b>1,632,074,792</b>		<b>28,364,317</b>	876,995 =	27,487,322 X	90.50000% =	24,876,026

	<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
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	325,000
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
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>325,000</b>
<b>Total Act 511, Current Taxes</b>			<b>325,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,730,914,406 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>20,770,973</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	17.0804	17.3793	1.75%	Yes	2.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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	17,708,109
1200 Special Programs - Elementary / Secondary	8,292,237
1300 Vocational Education	654,921
1400 Other Instructional Programs - Elementary / Secondary	27,920
<b>Total Instruction</b>	<b>\$26,683,187</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,103,239
2200 Support Services - Instructional Staff	1,103,614
2300 Support Services - Administration	3,127,875
2400 Support Services - Pupil Health	745,193
2500 Support Services - Business	515,078
2600 Operation and Maintenance of Plant Services	3,197,420
2700 Student Transportation Services	3,861,500
2800 Support Services - Central	774,991
2900 Other Support Services	53,731
<b>Total Support Services</b>	<b>\$15,482,641</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,056,315
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,056,315</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,095,610
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,095,610</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$47,317,753</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,704,416
200 Personnel Services - Employee Benefits	6,531,173
300 Purchased Professional and Technical Services	51,500
400 Purchased Property Services	7,000
500 Other Purchased Services	1,150,000
600 Supplies	257,520
700 Property	4,500
800 Other Objects	2,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,708,109</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,330,622
200 Personnel Services - Employee Benefits	2,709,615
300 Purchased Professional and Technical Services	1,550,000
500 Other Purchased Services	657,450
600 Supplies	38,700
700 Property	500
800 Other Objects	5,350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,292,237</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	385,497
200 Personnel Services - Employee Benefits	241,552
400 Purchased Property Services	996
500 Other Purchased Services	1,600
600 Supplies	24,780
700 Property	400
800 Other Objects	96
<b>Total Vocational Education</b>	<b>\$654,921</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	5,520
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	2,200
600 Supplies	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$27,920</b>
<b>Total Instruction</b>	<b>\$26,683,187</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,195,089
200 Personnel Services - Employee Benefits	779,310
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	160
500 Other Purchased Services	2,600

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<u>Description</u>	<u>Amount</u>
600 Supplies	13,500
700 Property	500
800 Other Objects	80
<b>Total Support Services - Students</b>	<b>\$2,103,239</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	587,225
200 Personnel Services - Employee Benefits	480,079
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	160
500 Other Purchased Services	5,650
600 Supplies	22,400
800 Other Objects	600
<b>Total Support Services - Instructional Staff</b>	<b>\$1,103,614</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,578,143
200 Personnel Services - Employee Benefits	1,139,804
300 Purchased Professional and Technical Services	222,400
500 Other Purchased Services	80,450
600 Supplies	73,728
700 Property	900
800 Other Objects	32,450
<b>Total Support Services - Administration</b>	<b>\$3,127,875</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	406,330
200 Personnel Services - Employee Benefits	253,883
300 Purchased Professional and Technical Services	76,500
400 Purchased Property Services	200
500 Other Purchased Services	1,000
600 Supplies	6,780
700 Property	500
<b>Total Support Services - Pupil Health</b>	<b>\$745,193</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	250,394
200 Personnel Services - Employee Benefits	190,854
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
<b>Total Support Services - Business</b>	<b>\$515,078</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,066,039
200 Personnel Services - Employee Benefits	788,362
300 Purchased Professional and Technical Services	65,250

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	609,994
500 Other Purchased Services	209,850
600 Supplies	381,925
700 Property	75,750
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,197,420</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	3,849,000
600 Supplies	7,000
<b>Total Student Transportation Services</b>	<b>\$3,861,500</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	225,132
200 Personnel Services - Employee Benefits	156,549
300 Purchased Professional and Technical Services	7,850
400 Purchased Property Services	243,000
500 Other Purchased Services	3,500
600 Supplies	130,100
800 Other Objects	8,860
<b>Total Support Services - Central</b>	<b>\$774,991</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	53,731
<b>Total Other Support Services</b>	<b>\$53,731</b>
<b>Total Support Services</b>	<b>\$15,482,641</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	426,973
200 Personnel Services - Employee Benefits	188,042
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	13,800
500 Other Purchased Services	138,500
600 Supplies	145,000
700 Property	3,000
800 Other Objects	29,000
<b>Total Student Activities</b>	<b>\$1,056,315</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,056,315</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	650,610
900 Other Uses of Funds	3,445,000

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,095,610</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,095,610</b>
<b>TOTAL EXPENDITURES</b>	<b>\$47,317,753</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	11,268,796	9,523,415
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	764,193	764,893
Other Capital Projects Fund	2,000,000	300,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$14,032,989</b>	<b>\$10,588,308</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$14,032,989</b>	<b>\$10,588,308</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	21,115,000	17,670,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,366,573	1,366,573
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$22,481,573</b>	<b>\$19,036,573</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

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

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

## 2020-2021 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2020 Estimate****06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$22,481,573</b>	<b>\$19,036,573</b>

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$22,481,573</b>	<b>\$19,036,573</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	450,000
0840 Assigned Fund Balance	7,500,000
0850 Unassigned Fund Balance	1,995,427
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,945,427</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,945,427</b>
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