

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/30/2019

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

JEFFREY FIRMSTONE

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$348,091.00 Approved Referendum Exception Amt: \$0.00	Wayne Highlands School District will be seeking approval of exceptions related to increased PSERS contributions and 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.	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	18,132
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,001,862
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,716,909
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,718,771</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	37,446,680
7000 Revenue from State Sources	18,927,537
8000 Revenue from Federal Sources	1,218,637
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$57,592,854</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$66,311,625</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	32,384,694
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	56,476
6140 Current Act 511 Taxes - Flat Rate Assessments	56,476
6150 Current Act 511 Taxes - Proportional Assessments	799,381
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,063,152
6500 Earnings on Investments	675,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	572,000
6940 Tuition from Patrons	729,000
6990 Refunds and Other Miscellaneous Revenue	55,001
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$37,446,680</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,541,325
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	10,000
7240 Driver Education - Student	4,500
7271 Special Education funds for School-Aged Pupils	1,681,649
7311 Pupil Transportation Subsidy	1,700,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	49,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,000
7340 State Property Tax Reduction Allocation	1,153,981
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	340,935
7810 State Share of Social Security and Medicare Taxes	924,147
7820 State Share of Retirement Contributions	4,385,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,927,537</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	769,324
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	132,391
8517 NCLB, Title IV - 21st Century Schools	19,422
8521 Vocational Education - Operating Expenditures	47,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	230,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,218,637</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>57,592,854</b>

2019-2020 Preliminary General Fund Budget

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

AUN: 119648703 Wayne Highlands SD

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Act 1 Index (current): 2.3%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:		\$32,384,694
Amount of Tax Relief for Homestead Exclusions		<u>\$1,153,981</u>
Total Approx. Tax Revenue:		\$33,538,675
Approx. Tax Levy for Tax Rate Calculation:		\$36,258,028
	Wayne	Total
<hr/>		
<b>2018-19 Data</b>		
a. Assessed Value	\$2,000,228,990	\$2,000,228,990
b. Real Estate Mills	17.5129	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$2,383,999,648	\$2,383,999,648
d. Assessed Value	\$2,002,763,390	\$2,002,763,390
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$35,029,810	\$35,029,810
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$35,029,810	\$35,029,810
(f Total * g)		
i. Base Mills Subject to Index	17.5129	
(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	92.25345%	92.25345%
k. Tax Levy Needed	\$36,258,028	\$36,258,028
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>18.1040</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$36,258,028	\$36,258,028
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,104,047
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,384,694
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$32,384,694
Amount of Tax Relief for Homestead Exclusions	<u>\$1,153,981</u>
Total Approx. Tax Revenue:	\$33,538,675
Approx. Tax Levy for Tax Rate Calculation:	\$36,258,028

	Wayne	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.9156	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1884	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,880,708	\$35,880,708
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$377,320	\$377,320
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$348,091	\$348,091

**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): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$32,384,694
Amount of Tax Relief for Homestead Exclusions	<u>\$1,153,981</u>
Total Approx. Tax Revenue:	\$33,538,675
Approx. Tax Levy for Tax Rate Calculation:	\$36,258,028
	Wayne

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,153,981	Lowering RE Tax Rate	\$0	\$1,153,981
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,153,981</b>



CODE

6111 Current Real Estate Taxes

County Name	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	2,002,763,390	18.1040	36,258,028			92.25345%	
<b>Totals:</b>	<b>2,002,763,390</b>		<b>36,258,028</b>	- 1,153,981 =	35,104,047 X	92.25345% =	32,384,694

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			56,476
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	72,405	56,476
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>72,405</b>	<b>56,476</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	544,650	419,381
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	380,000	380,000
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>924,650</b>	<b>799,381</b>
<b>Total Act 511, Current Taxes</b>				<b>855,857</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,383,999,648 X</b>	<b>12</b>	<b>28,607,996</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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Wayne	17.5129	18.1040	3.38%	No	2.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%				
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	25,194,965
1200 Special Programs - Elementary / Secondary	9,846,127
1300 Vocational Education	327,917
1400 Other Instructional Programs - Elementary / Secondary	868,541
<b>Total Instruction</b>	<b>\$36,237,550</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,547,819
2200 Support Services - Instructional Staff	2,393,871
2300 Support Services - Administration	4,134,370
2400 Support Services - Pupil Health	840,300
2500 Support Services - Business	728,511
2600 Operation and Maintenance of Plant Services	3,927,662
2700 Student Transportation Services	3,132,000
2800 Support Services - Central	3,250
2900 Other Support Services	74,312
<b>Total Support Services</b>	<b>\$16,782,095</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,234,531
3300 Community Services	5,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,239,531</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,811,963
5200 Interfund Transfers - Out	220,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,031,963</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$58,291,139</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,471,584
200 Personnel Services - Employee Benefits	9,165,036
300 Purchased Professional and Technical Services	224,035
400 Purchased Property Services	214,750
500 Other Purchased Services	1,713,307
600 Supplies	374,000
700 Property	32,253
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$25,194,965</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,285,804
200 Personnel Services - Employee Benefits	3,450,989
300 Purchased Professional and Technical Services	286,760
500 Other Purchased Services	1,790,503
600 Supplies	23,920
700 Property	1,323
800 Other Objects	6,828
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,846,127</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	175,932
200 Personnel Services - Employee Benefits	126,487
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,000
600 Supplies	21,873
700 Property	2,125
<b>Total Vocational Education</b>	<b>\$327,917</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	505,711
200 Personnel Services - Employee Benefits	331,973
300 Purchased Professional and Technical Services	4,030
500 Other Purchased Services	4,000
600 Supplies	21,750
700 Property	1,077
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$868,541</b>
<b>Total Instruction</b>	<b>\$36,237,550</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	913,093
200 Personnel Services - Employee Benefits	596,102
300 Purchased Professional and Technical Services	35,124
500 Other Purchased Services	2,500
600 Supplies	1,000
<b>Total Support Services - Students</b>	<b>\$1,547,819</b>

<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,226,795
200 Personnel Services - Employee Benefits	913,297
300 Purchased Professional and Technical Services	62,124
400 Purchased Property Services	19,630
500 Other Purchased Services	6,850
600 Supplies	66,799
700 Property	97,876
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$2,393,871</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,218,573
200 Personnel Services - Employee Benefits	1,457,745
300 Purchased Professional and Technical Services	211,000
400 Purchased Property Services	28,014
500 Other Purchased Services	149,575
600 Supplies	29,311
700 Property	9,010
800 Other Objects	31,142
<b>Total Support Services - Administration</b>	<b>\$4,134,370</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	494,266
200 Personnel Services - Employee Benefits	333,184
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>\$840,300</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	417,036
200 Personnel Services - Employee Benefits	311,475
<b>Total Support Services - Business</b>	<b>\$728,511</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,365,882
200 Personnel Services - Employee Benefits	1,290,030
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	658,000
500 Other Purchased Services	141,000
600 Supplies	400,250
700 Property	65,000
800 Other Objects	4,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,927,662</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	3,132,000

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$3,132,000</b>
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	3,250
<b>Total Support Services - Central</b>	<b>\$3,250</b>
2900 <u>Other Support Services</u>	
500 Other Purchased Services	74,312
<b>Total Other Support Services</b>	<b>\$74,312</b>
<b>Total Support Services</b>	<b>\$16,782,095</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	584,633
200 Personnel Services - Employee Benefits	249,580
300 Purchased Professional and Technical Services	64,750
400 Purchased Property Services	21,000
500 Other Purchased Services	147,673
600 Supplies	110,130
700 Property	20,684
800 Other Objects	36,081
<b>Total Student Activities</b>	<b>\$1,234,531</b>
3300 <u>Community Services</u>	
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>\$1,239,531</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,811,963
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,811,963</b>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	220,000
<b>Total Interfund Transfers - Out</b>	<b>\$220,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,031,963</b>
<b>TOTAL EXPENDITURES</b>	<b>\$58,291,139</b>

**Cash and Short-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	11,672,621	10,974,336
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	3,568	3,568
Debt Service Fund		
Food Service / Cafeteria Operations Fund	27,000	27,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	950,000	950,000
Private Purpose Trust Fund		
Investment Trust Fund	6,284	6,284
Pension Trust Fund		
Activity Fund	261,402	261,402
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,920,875</b>	<b>\$12,222,590</b>

**Long-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$12,920,875

\$12,222,590



**Long-Term Indebtedness**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	17,320,000	13,900,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	921,524	950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,748,462	6,800,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$24,989,986</b>	<b>\$21,650,000</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		

**Long-Term Indebtedness**

06/30/2019 Estimate

06/30/2020 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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	120,780	125,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$120,780</b>	<b>\$125,000</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>		

**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

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 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**

**\$25,110,766**

**\$21,775,000**

**Short-Term Payables**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	3,649,176	3,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$3,649,176</b>	<b>\$3,700,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$28,759,942</b>	<b>\$25,475,000</b>

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	18,132
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,303,577
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,716,909
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,020,486</b>
5900 Budgetary Reserve	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,038,618</b>