

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

Nathan Wertsch

(717)626-3734

Extn :

Contact Person

Telephone

Extension

nwertsch@warwicksd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warwick SD	COUNTY : Lancaster	AUN : 113369003
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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	\$77191692
Ending Unassigned Fund Balance	\$5589162
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.2%

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)

School District Name : Warwick SD	County : Lancaster	AUN Number : 113369003
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve for unexpected 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.	Maintain a fund balance per board policy
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Maintain a fund balance for PSERS/health insurance stabilization, future operating deficits, construction and improvements, and capital expenditures

<u>ITEM</u>	<u>AMOUNTS</u>	
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		
0830 Committed Fund Balance	12,750,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,589,162	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$18,339,162</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	53,888,411	
7000 Revenue from State Sources	22,714,463	
8000 Revenue from Federal Sources	588,818	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$77,191,692</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$95,530,854</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	43,997,594
6112 Interim Real Estate Taxes	395,000
6113 Public Utility Realty Taxes	48,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6150 Current Act 511 Taxes - Proportional Assessments	6,748,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	725,000
6700 Revenues from LEA Activities	170,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	604,817
6910 Rentals	27,500
6920 Contributions and Donations from Private Sources	215,000
6940 Tuition from Patrons	177,500
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$53,888,411
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,323,269
7112 Basic Education Funding-Social Security	1,181,588
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	2,385,755
7311 Pupil Transportation Subsidy	685,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,056,457
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,000
7340 State Property Tax Reduction Allocation	930,737
7505 Ready to Learn Block Grant	533,160
7820 State Share of Retirement Contributions	5,380,497
REVENUE FROM STATE SOURCES	\$22,714,463
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	467,008
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	106,310
8517 NCLB, Title IV - 21st Century Schools	12,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,500
REVENUE FROM FEDERAL SOURCES	\$588,818
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	77,191,692

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,997,594	
Amount of Tax Relief for Homestead Exclusions	<u>\$930,737</u>	
Total Approx. Tax Revenue:	\$44,928,331	
Approx. Tax Levy for Tax Rate Calculation:	\$46,476,594	
	Lancaster	Total

2019-20 Data		
a. Assessed Value	\$2,787,307,700	\$2,787,307,700
b. Real Estate Mills	16.3711	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$2,517,576,658	\$2,517,576,658
d. Assessed Value	\$2,838,941,400	\$2,838,941,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$45,631,293	\$45,631,293
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$45,631,293	\$45,631,293
(f Total * g)		
i. Base Mills Subject to Index	16.3711	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.60065%	96.60065%
k. Tax Levy Needed	\$46,476,594	\$46,476,594
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	16.3711	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,476,594	\$46,476,594
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,545,857
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,997,594
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,997,594	
Amount of Tax Relief for Homestead Exclusions	<u>\$930,737</u>	
Total Approx. Tax Revenue:	\$44,928,331	
Approx. Tax Levy for Tax Rate Calculation:	\$46,476,594	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.8786	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,917,356	\$47,917,356
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	\$6,982.00	
Number of Homestead/Farmstead Properties	8143	8143
Median Assessed Value of Homestead Properties		\$198,700

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$43,997,594
Amount of Tax Relief for Homestead Exclusions	<u>\$930,737</u>
Total Approx. Tax Revenue:	\$44,928,331
Approx. Tax Levy for Tax Rate Calculation:	\$46,476,594
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$930,737	Lowering RE Tax Rate	\$0	\$930,737
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$930,737

CODE								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Lancaster	2,838,941,400	16.3711	46,476,594				96.60065%	
Totals:	2,838,941,400		46,476,594	-	930,737	=	45,545,857	X
							96.60065%	=
								43,997,594

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>									
	Lancaster	16.3711	16.3711	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,144,081
1200 Special Programs - Elementary / Secondary	9,996,219
1300 Vocational Education	1,045,894
1400 Other Instructional Programs - Elementary / Secondary	796,751
1600 Adult Education Programs	12,554
Total Instruction	\$43,995,499
2000 Support Services	
2100 Support Services - Students	2,290,617
2200 Support Services - Instructional Staff	3,566,017
2300 Support Services - Administration	3,943,402
2400 Support Services - Pupil Health	884,525
2500 Support Services - Business	826,280
2600 Operation and Maintenance of Plant Services	4,562,437
2700 Student Transportation Services	3,266,275
2800 Support Services - Central	538,319
2900 Other Support Services	33,750
Total Support Services	\$19,911,622
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,576,429
3300 Community Services	86,000
Total Operation of Non-Instructional Services	\$1,662,429
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	620,000
Total Facilities Acquisition, Construction and Improvement Services	\$620,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	129,113
5200 Interfund Transfers - Out	10,623,029
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$11,002,142
Total Estimated Expenditures and Other Financing Uses	\$77,191,692

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,098,528
200 Personnel Services - Employee Benefits	11,720,070
300 Purchased Professional and Technical Services	891,200
400 Purchased Property Services	175,013
500 Other Purchased Services	699,230
600 Supplies	559,840
800 Other Objects	200
Total Regular Programs - Elementary / Secondary	\$32,144,081
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,531,139
200 Personnel Services - Employee Benefits	2,988,024
300 Purchased Professional and Technical Services	2,111,402
400 Purchased Property Services	3,455
500 Other Purchased Services	300,100
600 Supplies	56,399
700 Property	5,000
800 Other Objects	700
Total Special Programs - Elementary / Secondary	\$9,996,219
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	18,492
500 Other Purchased Services	1,027,402
Total Vocational Education	\$1,045,894
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	468,768
200 Personnel Services - Employee Benefits	312,433
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	1,700
600 Supplies	1,350
Total Other Instructional Programs - Elementary / Secondary	\$796,751
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	8,810
200 Personnel Services - Employee Benefits	3,744
Total Adult Education Programs	\$12,554
Total Instruction	\$43,995,499
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,357,257
200 Personnel Services - Employee Benefits	867,023
300 Purchased Professional and Technical Services	13,200
400 Purchased Property Services	14,650
500 Other Purchased Services	5,317
600 Supplies	29,545

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<u>Description</u>	<u>Amount</u>
700 Property	3,000
800 Other Objects	625
Total Support Services - Students	\$2,290,617
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,275,109
200 Personnel Services - Employee Benefits	1,167,325
300 Purchased Professional and Technical Services	16,750
400 Purchased Property Services	68,220
500 Other Purchased Services	6,653
600 Supplies	115,660
700 Property	875,600
800 Other Objects	40,700
Total Support Services - Instructional Staff	\$3,566,017
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,090,250
200 Personnel Services - Employee Benefits	1,312,102
300 Purchased Professional and Technical Services	139,005
400 Purchased Property Services	21,800
500 Other Purchased Services	298,135
600 Supplies	28,800
700 Property	10,700
800 Other Objects	42,610
Total Support Services - Administration	\$3,943,402
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	502,727
200 Personnel Services - Employee Benefits	359,837
300 Purchased Professional and Technical Services	8,350
400 Purchased Property Services	3,200
500 Other Purchased Services	825
600 Supplies	7,486
700 Property	2,000
800 Other Objects	100
Total Support Services - Pupil Health	\$884,525
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	384,235
200 Personnel Services - Employee Benefits	262,795
300 Purchased Professional and Technical Services	92,100
400 Purchased Property Services	33,625
500 Other Purchased Services	37,675
600 Supplies	12,750
700 Property	2,000
800 Other Objects	1,100
Total Support Services - Business	\$826,280
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,544,209

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,281,908
300 Purchased Professional and Technical Services	169,450
400 Purchased Property Services	132,045
500 Other Purchased Services	78,600
600 Supplies	1,207,600
700 Property	146,050
800 Other Objects	2,575
Total Operation and Maintenance of Plant Services	\$4,562,437
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	66,894
200 Personnel Services - Employee Benefits	44,421
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	350
500 Other Purchased Services	2,945,410
600 Supplies	500
700 Property	250
800 Other Objects	205,200
Total Student Transportation Services	\$3,266,275
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	281,770
200 Personnel Services - Employee Benefits	251,724
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,400
500 Other Purchased Services	850
600 Supplies	425
700 Property	350
800 Other Objects	300
Total Support Services - Central	\$538,319
2900 <u>Other Support Services</u>	
500 Other Purchased Services	33,750
Total Other Support Services	\$33,750
Total Support Services	\$19,911,622
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	804,372
200 Personnel Services - Employee Benefits	395,057
300 Purchased Professional and Technical Services	114,615
400 Purchased Property Services	2,200
500 Other Purchased Services	73,060
600 Supplies	71,500
700 Property	65,275
800 Other Objects	50,350
Total Student Activities	\$1,576,429
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	57,500
800 Other Objects	28,500
Total Community Services	\$86,000
Total Operation of Non-Instructional Services	\$1,662,429
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	15,000
700 Property	205,000
Total Facilities Acquisition, Construction and Improvement Services	\$620,000
Total Facilities Acquisition, Construction and Improvement Services	\$620,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
900 Other Uses of Funds	119,113
Total Debt Service / Other Expenditures and Financing Uses	\$129,113
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,623,029
Total Interfund Transfers - Out	\$10,623,029
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$11,002,142
TOTAL EXPENDITURES	\$77,191,692

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Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	18,339,162	18,339,162
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	9,458,113	9,997,254
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 Cash and Short-Term Investments	\$27,797,275	\$28,336,416

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		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$27,797,275	\$28,336,416

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

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<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		
Total Permanent Fund		
Total Long-Term Indebtedness		

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<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	45,310,000	36,865,000
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		
Total Short-Term Payables	\$45,310,000	\$36,865,000
TOTAL INDEBTEDNESS	\$45,310,000	\$36,865,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,589,162
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,339,162
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,589,162