

# PRELIMINARY 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

\_\_\_\_\_  
Brandy N Smith

(570)368-3500

Extn :6210

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
bsmith@montoursville.k12.pa.us

**Email Address**

<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.	
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: \$395,079.00 Approved Referendum Exception Amt: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	

<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	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,072,462
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,432,012</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	17,664,090
7000 Revenue from State Sources	12,827,550
8000 Revenue from Federal Sources	366,332
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$30,857,972</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$34,289,984</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	12,576,150
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	3,920,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	485,000
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	60,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	320,890
6910 Rentals	3,000
6940 Tuition from Patrons	78,250
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,664,090</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,160,734
7271 Special Education funds for School-Aged Pupils	1,301,459
7311 Pupil Transportation Subsidy	418,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	535,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	514,852
7501 PA Accountability Grants	264,755
7810 State Share of Social Security and Medicare Taxes	2,597,250
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,827,550</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	291,570
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,754
8517 NCLB, Title IV - 21st Century Schools	21,008
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$366,332</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>30,857,972</b>

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,576,150</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$514,852</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$13,091,002</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,752,905</b>	
	<b>Lycoming</b>	<b>Total</b>

---

<b>2019-20 Data</b>		
a. Assessed Value	\$817,918,850	\$817,918,850
b. Real Estate Mills	15.7000	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$1,010,944,699	\$1,010,944,699
d. Assessed Value	\$821,559,450	\$821,559,450
e. Assessed Value of New Constr/ Renov	\$0	\$0

---

<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$12,841,326	\$12,841,326
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2019-20 Tax Levy</b>	<b>\$12,841,326</b>	<b>\$12,841,326</b>
(f Total * g)		
i. Base Mills Subject to Index	15.7000	
(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	95.00000%	95.00000%
k. Tax Levy Needed	\$13,752,905	\$13,752,905
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>16.7400</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$13,752,905</b>	<b>\$13,752,905</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,238,053
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,576,150
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,576,150</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$514,852</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$13,091,002</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,752,905</b>	
	<b>Lycoming</b>	<b>Total</b>

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	16.2338	
q. Mills In Excess of Index (if l > p), (l - p))	0.5062	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,337,032	\$13,337,032
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$415,873	\$415,873
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$395,079	\$395,079

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

---

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,576,150</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$514,852</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$13,091,002</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,752,905</b>

<b>Lycoming</b>	<b>Total</b>
-----------------	--------------

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$514,852	Lowering RE Tax Rate	\$0	\$514,852
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$514,852</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>
Lycoming	821,559,450	16.7400	13,752,905			95.00000%	
<b>Totals:</b>	<b>821,559,450</b>		<b>13,752,905</b>	514,852 =	13,238,053 X	95.00000% =	12,576,150

	<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

**Total Current Act 511 Taxes – Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.150%	0.000%	3,700,000	3,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000	220,000
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

**Total Current Act 511 Taxes – Proportional Assessments 3,920,000 3,920,000**

**Total Act 511, Current Taxes 3,920,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,010,944,699 X</b>	<b>12</b>	<b>12,131,336</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Lycoming	15.7000	16.7400	6.63%	No	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,102,736
1200 Special Programs - Elementary / Secondary	3,530,205
1300 Vocational Education	260,080
1400 Other Instructional Programs - Elementary / Secondary	234,475
<b>Total Instruction</b>	<b>\$18,127,496</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	883,905
2200 Support Services - Instructional Staff	1,302,168
2300 Support Services - Administration	1,818,669
2400 Support Services - Pupil Health	455,273
2500 Support Services - Business	452,814
2600 Operation and Maintenance of Plant Services	2,551,538
2700 Student Transportation Services	1,106,260
<b>Total Support Services</b>	<b>\$8,570,627</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	679,993
<b>Total Operation of Non-Instructional Services</b>	<b>\$679,993</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	3,612,422
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,012,422</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$31,390,538</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,991,171
200 Personnel Services - Employee Benefits	5,459,585
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	6,600
500 Other Purchased Services	381,000
600 Supplies	243,300
700 Property	10,800
800 Other Objects	5,280
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,102,736</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,245,295
200 Personnel Services - Employee Benefits	732,470
300 Purchased Professional and Technical Services	1,195,490
500 Other Purchased Services	345,000
600 Supplies	9,250
700 Property	2,000
800 Other Objects	700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,530,205</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	260,080
<b>Total Vocational Education</b>	<b>\$260,080</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	29,375
200 Personnel Services - Employee Benefits	12,500
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	1,000
500 Other Purchased Services	129,500
600 Supplies	2,000
800 Other Objects	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$234,475</b>
<b>Total Instruction</b>	<b>\$18,127,496</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	448,050
200 Personnel Services - Employee Benefits	314,820
300 Purchased Professional and Technical Services	115,510
500 Other Purchased Services	1,500
600 Supplies	3,800
800 Other Objects	225
<b>Total Support Services - Students</b>	<b>\$883,905</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	398,418

## 2020-2021 Preliminary General Fund Budget

LEA : 117415103 Montoursville Area SD

Printed 1/28/2020 11:26:27 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	279,120
300 Purchased Professional and Technical Services	178,030
400 Purchased Property Services	20,000
500 Other Purchased Services	43,010
600 Supplies	197,450
700 Property	186,140
<b>Total Support Services - Instructional Staff</b>	<b>\$1,302,168</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	880,024
200 Personnel Services - Employee Benefits	630,310
300 Purchased Professional and Technical Services	192,260
400 Purchased Property Services	32,500
500 Other Purchased Services	36,175
600 Supplies	10,400
700 Property	20,500
800 Other Objects	16,500
<b>Total Support Services - Administration</b>	<b>\$1,818,669</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	190,012
200 Personnel Services - Employee Benefits	137,200
300 Purchased Professional and Technical Services	119,886
400 Purchased Property Services	1,125
600 Supplies	5,100
700 Property	1,950
<b>Total Support Services - Pupil Health</b>	<b>\$455,273</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	224,079
200 Personnel Services - Employee Benefits	164,160
300 Purchased Professional and Technical Services	31,375
400 Purchased Property Services	9,000
500 Other Purchased Services	17,000
600 Supplies	3,000
800 Other Objects	4,200
<b>Total Support Services - Business</b>	<b>\$452,814</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	790,059
200 Personnel Services - Employee Benefits	586,520
300 Purchased Professional and Technical Services	103,210
400 Purchased Property Services	566,020
500 Other Purchased Services	127,514
600 Supplies	337,215
700 Property	38,000
800 Other Objects	3,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,551,538</b>
<b>2700 <u>Student Transportation Services</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	4,360
200 Personnel Services - Employee Benefits	1,900
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	1,024,000
700 Property	1,000
<b>Total Student Transportation Services</b>	<b>\$1,106,260</b>
<b>Total Support Services</b>	<b>\$8,570,627</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	247,000
200 Personnel Services - Employee Benefits	104,500
300 Purchased Professional and Technical Services	65,740
400 Purchased Property Services	22,000
500 Other Purchased Services	154,588
600 Supplies	23,075
700 Property	40,980
800 Other Objects	22,110
<b>Total Student Activities</b>	<b>\$679,993</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$679,993</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	3,612,422
<b>Total Interfund Transfers - Out</b>	<b>\$3,612,422</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,012,422</b>
<b>TOTAL EXPENDITURES</b>	<b>\$31,390,538</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	3,432,012	2,500,446
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	4,838,175	4,638,175
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 Cash and Short-Term Investments</b>	<b>\$8,270,187</b>	<b>\$7,138,621</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>\$8,270,187</b>	<b>\$7,138,621</b>
-----------------------------------	--------------------	--------------------

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**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



**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

**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**

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

**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**

**06/30/2020 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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	42,290,000	40,020,000
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>\$42,290,000</b>	<b>\$40,020,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$42,290,000</b>	<b>\$40,020,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,539,896
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,899,446</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,299,446</b>