

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2020

*Joe Antonis*  
 \_\_\_\_\_  
 President of the Board - Original Signature Required

*6.13.2020*  
 \_\_\_\_\_  
 Date

*[Signature]*  
 \_\_\_\_\_  
 Secretary of the Board - Original Signature Required

*6.15.2020*  
 \_\_\_\_\_  
 Date

*[Signature]*  
 \_\_\_\_\_  
 Chief School Administrator - Original Signature Required

*6/15/20*  
 \_\_\_\_\_  
 Date

Wade Coleman  
 \_\_\_\_\_  
 Contact Person

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 Telephone Extension

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 \_\_\_\_\_  
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<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	1,614,496
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,047,531
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,047,531</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	86,195,578
7000 Revenue from State Sources	20,611,697
8000 Revenue from Federal Sources	516,615
9000 Other Financing Sources	40,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$107,363,890</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$116,411,421</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	72,500,357
6112 Interim Real Estate Taxes	309,573
6113 Public Utility Realty Taxes	70,000
6150 Current Act 511 Taxes - Proportional Assessments	10,825,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	950,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	132,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	942,110
6910 Rentals	150,000
6940 Tuition from Patrons	92,900
6980 Revenue from Community Services Activities	138,138
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$86,195,578</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	2,711,393
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,967,689
7311 Pupil Transportation Subsidy	871,420
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	65,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	108,000
7340 State Property Tax Reduction Allocation	3,258,626
7505 Ready to Learn Block Grant	157,053
7810 State Share of Social Security and Medicare Taxes	2,068,876
7820 State Share of Retirement Contributions	9,328,640
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,611,697</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	311,726
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,121
8517 NCLB, Title IV - 21st Century Schools	27,768
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$516,615</b>

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 40,000

**OTHER FINANCING SOURCES \$40,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 107,363,890**

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$72,500,357</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$3,258,626</u></b>
<b>Total Approx. Tax Revenue:</b>		<b>\$75,758,983</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$78,045,579</b>
	<b>Montgomery</b>	<b>Total</b>

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<b>2019-20 Data</b>		
a. Assessed Value	\$3,680,166,565	\$3,680,166,565
b. Real Estate Mills	20.5900	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$5,838,898,365	\$5,838,898,365
d. Assessed Value	\$3,695,339,905	\$3,695,339,905
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$75,774,630	\$75,774,630
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$75,774,630	\$75,774,630
(f Total * g)		
i. Base Mills Subject to Index	20.5900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.94252%	96.94252%
k. Tax Levy Needed	\$78,045,579	\$78,045,579
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>21.1200</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$78,045,579	\$78,045,579
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$74,786,953
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$72,500,357
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$72,500,357	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,258,626</u>	
Total Approx. Tax Revenue:	\$75,758,983	
Approx. Tax Levy for Tax Rate Calculation:	\$78,045,579	

Montgomery

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	21.1253	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$78,065,164	\$78,065,164
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	\$16,981.25	
Number of Homestead/Farmstead Properties	9087	9087
Median Assessed Value of Homestead Properties		\$208,730

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$72,500,357</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,258,626</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$75,758,983</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$78,045,579</b>

<b>Montgomery</b>		<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,258,626	Lowering RE Tax Rate	\$0	\$3,258,626
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$3,258,626</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>
Montgomery	3,695,339,905	21.1200	78,045,579			96.94252%	
<b>Totals:</b>	<b>3,695,339,905</b>		<b>78,045,579</b>	<b>3,258,626</b>	<b>74,786,953</b>	<b>96.94252%</b>	<b>72,500,357</b>

	<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	0.500%	0.000%	18,600,000	9,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,050,000	1,525,000
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 21,650,000 10,825,000**

**Total Act 511, Current Taxes 10,825,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>5,838,898,365</b>	<b>12</b>	<b>70,066,780</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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Montgomery	20.5900	21.1200	2.58%	Yes	2.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
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	50,620,087
1200 Special Programs - Elementary / Secondary	20,929,289
1300 Vocational Education	700,143
1400 Other Instructional Programs - Elementary / Secondary	132,228
1500 Nonpublic School Programs	46,082
<b>Total Instruction</b>	<b>\$72,427,829</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,123,612
2200 Support Services - Instructional Staff	2,793,494
2300 Support Services - Administration	5,734,539
2400 Support Services - Pupil Health	1,079,761
2500 Support Services - Business	946,995
2600 Operation and Maintenance of Plant Services	8,306,158
2700 Student Transportation Services	5,729,191
2800 Support Services - Central	898,663
2900 Other Support Services	76,642
<b>Total Support Services</b>	<b>\$29,689,055</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,906,581
3300 Community Services	194,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,100,581</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,405,711
5200 Interfund Transfers - Out	1,740,714
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,146,425</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$107,363,890</b>

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	29,667,799
200 Personnel Services - Employee Benefits	17,030,124
300 Purchased Professional and Technical Services	1,179,951
400 Purchased Property Services	72,597
500 Other Purchased Services	349,221
600 Supplies	1,580,037
700 Property	703,308
800 Other Objects	37,050
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$50,620,087</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,736,071
200 Personnel Services - Employee Benefits	6,835,184
300 Purchased Professional and Technical Services	931,634
400 Purchased Property Services	750
500 Other Purchased Services	2,343,737
600 Supplies	79,813
800 Other Objects	2,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$20,929,289</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	700,143
<b>Total Vocational Education</b>	<b>\$700,143</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	61,374
200 Personnel Services - Employee Benefits	21,714
300 Purchased Professional and Technical Services	48,640
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$132,228</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	46,082
<b>Total Nonpublic School Programs</b>	<b>\$46,082</b>
<b>Total Instruction</b>	<b>\$72,427,829</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,481,823
200 Personnel Services - Employee Benefits	1,481,200
300 Purchased Professional and Technical Services	95,229
500 Other Purchased Services	24,510
600 Supplies	39,050
800 Other Objects	1,800
<b>Total Support Services - Students</b>	<b>\$4,123,612</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,524,195
200 Personnel Services - Employee Benefits	1,181,719
300 Purchased Professional and Technical Services	17,100
500 Other Purchased Services	3,700
600 Supplies	60,330
700 Property	4,600
800 Other Objects	1,850
<b>Total Support Services - Instructional Staff</b>	<b>\$2,793,494</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,188,482
200 Personnel Services - Employee Benefits	1,832,289
300 Purchased Professional and Technical Services	533,204
500 Other Purchased Services	120,267
600 Supplies	29,672
700 Property	2,100
800 Other Objects	28,525
<b>Total Support Services - Administration</b>	<b>\$5,734,539</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	630,386
200 Personnel Services - Employee Benefits	404,765
300 Purchased Professional and Technical Services	5,300
400 Purchased Property Services	3,535
500 Other Purchased Services	8,885
600 Supplies	15,085
700 Property	9,930
800 Other Objects	1,875
<b>Total Support Services - Pupil Health</b>	<b>\$1,079,761</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	550,919
200 Personnel Services - Employee Benefits	315,063
300 Purchased Professional and Technical Services	44,333
400 Purchased Property Services	4,380
500 Other Purchased Services	19,900
600 Supplies	10,000
800 Other Objects	2,400
<b>Total Support Services - Business</b>	<b>\$946,995</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,218,053
200 Personnel Services - Employee Benefits	2,237,315
300 Purchased Professional and Technical Services	92,645
400 Purchased Property Services	1,838,045
500 Other Purchased Services	238,200
600 Supplies	607,800
700 Property	65,100
800 Other Objects	9,000

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,306,158</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	870,938
200 Personnel Services - Employee Benefits	580,522
300 Purchased Professional and Technical Services	9,544
400 Purchased Property Services	20,500
500 Other Purchased Services	3,886,960
600 Supplies	359,551
800 Other Objects	1,176
<b>Total Student Transportation Services</b>	<b>\$5,729,191</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	391,241
200 Personnel Services - Employee Benefits	332,067
300 Purchased Professional and Technical Services	173,005
500 Other Purchased Services	1,900
600 Supplies	300
800 Other Objects	150
<b>Total Support Services - Central</b>	<b>\$898,663</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	76,642
<b>Total Other Support Services</b>	<b>\$76,642</b>
<b>Total Support Services</b>	<b>\$29,689,055</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,146,240
200 Personnel Services - Employee Benefits	492,948
300 Purchased Professional and Technical Services	100,902
400 Purchased Property Services	14,720
500 Other Purchased Services	43,188
600 Supplies	84,573
700 Property	2,125
800 Other Objects	21,885
<b>Total Student Activities</b>	<b>\$1,906,581</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	194,000
<b>Total Community Services</b>	<b>\$194,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,100,581</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	617,587
900 Other Uses of Funds	788,124
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,405,711</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,740,714
<b>Total Interfund Transfers - Out</b>	<b>\$1,740,714</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,146,425</b>
<b>TOTAL EXPENDITURES</b>	<b>\$107,363,890</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	4,795,000	3,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	130,000	130,000
Capital Reserve Fund - § 1431	18,069,509	17,614,054
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	50,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$23,049,509</b>	<b>\$21,549,054</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>\$23,049,509</b>	<b>\$21,549,054</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

<b>General Fund</b>		
0510 Bonds Payable	19,990,000	19,310,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,239,638	2,195,725
0550 Authority Lease Obligations	1,334,870	1,226,746
0560 Other Post-Employment Benefits (OPEB)	10,350,550	8,650,550
0599 Other Noncurrent Liabilities	175,482,000	172,480,000
<b>Total General Fund</b>	<b>\$209,397,058</b>	<b>\$203,863,021</b>

**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>		

**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>		

**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>		

**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

**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>	<b>\$209,397,058</b>	<b>\$203,863,021</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>\$209,397,058</b>	<b>\$203,863,021</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,614,496
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,047,531
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,000,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,047,531</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,662,027</b>
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