

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

LEA Name : Wissahickon SD

Class : 2

AUN Number : 123469303

County : Montgomery

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/04/2020

Joe Antonio, by Wade Coleman
President of the Board - Original Signature Required
Wade Coleman
WPA Administrator

Date 5/8/2020

Wade Coleman
Secretary of the Board - Original Signature Required

Date 5/8/2020

Wade Coleman
Chief School Administrator - Original Signature Required

Date 5/4/20

Wade Coleman
Contact Person

(215)619-8020 Extn :
Telephone Extension

wcoleman@wsdweb.org
Email Address

**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 : Wissahickon SD	County : Montgomery	AUN Number : 123469303
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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 <i>Joe Antonio, by Wanda K. Kowalski</i> <i>upon author. Zofia</i>	DATE <i>3/5/2020</i>
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<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	1,614,496
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,406,817
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,406,817</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	86,572,603
7000 Revenue from State Sources	20,651,450
8000 Revenue from Federal Sources	516,615
9000 Other Financing Sources	40,000
Total Estimated Revenues And Other Financing Sources	<u>\$107,780,668</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$118,187,485</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	72,827,387
6112 Interim Real Estate Taxes	309,568
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	125,000
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
REVENUE FROM LOCAL SOURCES	\$86,572,603
REVENUE FROM STATE SOURCES	
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	3,298,379
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
REVENUE FROM STATE SOURCES	\$20,651,450
REVENUE FROM FEDERAL SOURCES	
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
REVENUE FROM FEDERAL SOURCES	\$516,615

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

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 107,780,668

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$72,827,387	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,298,379</u>	
Total Approx. Tax Revenue:	\$76,125,766	
Approx. Tax Levy for Tax Rate Calculation:	\$78,378,159	
	Montgomery	Total

2019-20 Data		
a. Assessed Value	\$3,680,166,565	\$3,680,166,565
b. Real Estate Mills	20.5900	
I. 2020-21 Data		
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

2019-20 Calculations		
f. 2019-20 Tax Levy	\$75,774,630	\$75,774,630
(a * b)		
2020-21 Calculations		
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		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$78,378,159	\$78,378,159
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	21.2100	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$78,378,159	\$78,378,159
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$75,079,780
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$72,827,387
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$72,827,387	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,298,379</u>	
Total Approx. Tax Revenue:	\$76,125,766	
Approx. Tax Levy for Tax Rate Calculation:	\$78,378,159	
	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))	0.0847	
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)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$312,995	\$312,995
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$303,605	\$303,605

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$17,582.46	
Number of Homestead/Farmstead Properties	9112	9112
Median Assessed Value of Homestead Properties		\$207,520

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$72,827,387
Amount of Tax Relief for Homestead Exclusions	<u>\$3,298,379</u>
Total Approx. Tax Revenue:	\$76,125,766
Approx. Tax Levy for Tax Rate Calculation:	\$78,378,159

Montgomery	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,298,379	Lowering RE Tax Rate		\$3,298,379
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions				
Amount of Tax Relief from State/Local Sources				\$3,298,379

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	21.2100	78,378,159			97.00000%	
Totals:	3,695,339,905		78,378,159	3,298,379	75,079,780	97.00000%	72,827,387

	<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

Act 511 Tax Limit -->	5,838,898,365	12	70,066,780
	Market Value	Mills	(511 Limit)

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

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	21.2100	3.02%	No	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%				

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	50,520,221
1200 Special Programs - Elementary / Secondary	21,251,458
1300 Vocational Education	700,143
1400 Other Instructional Programs - Elementary / Secondary	132,228
1500 Nonpublic School Programs	46,082
Total Instruction	\$72,650,132
2000 Support Services	
2100 Support Services - Students	4,198,638
2200 Support Services - Instructional Staff	2,835,570
2300 Support Services - Administration	5,809,269
2400 Support Services - Pupil Health	1,096,444
2500 Support Services - Business	958,500
2600 Operation and Maintenance of Plant Services	8,476,732
2700 Student Transportation Services	5,769,523
2800 Support Services - Central	910,851
2900 Other Support Services	76,642
Total Support Services	\$30,132,169
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,915,467
3300 Community Services	194,000
Total Operation of Non-Instructional Services	\$2,109,467
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,348,186
5200 Interfund Transfers - Out	1,540,714
Total Other Expenditures and Financing Uses	\$2,888,900
Total Estimated Expenditures and Other Financing Uses	\$107,780,668

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

2020-2021 Final General Fund Budget

LEA : 123469303 Wissahickon SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,406,767
200 Personnel Services - Employee Benefits	17,191,290
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
Total Regular Programs - Elementary / Secondary	\$50,520,221
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,722,166
200 Personnel Services - Employee Benefits	7,171,258
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
Total Special Programs - Elementary / Secondary	\$21,251,458
1300 <u>Vocational Education</u>	
500 Other Purchased Services	700,143
Total Vocational Education	\$700,143
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	61,374
200 Personnel Services - Employee Benefits	21,714
300 Purchased Professional and Technical Services	48,640
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$132,228
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	46,082
Total Nonpublic School Programs	\$46,082
Total Instruction	\$72,650,132
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,506,172
200 Personnel Services - Employee Benefits	1,531,877
300 Purchased Professional and Technical Services	95,229
500 Other Purchased Services	24,510
600 Supplies	39,050
800 Other Objects	1,800
Total Support Services - Students	\$4,198,638
2200 <u>Support Services - Instructional Staff</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,515,224
200 Personnel Services - Employee Benefits	1,232,766
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
Total Support Services - Instructional Staff	\$2,835,570
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,192,289
200 Personnel Services - Employee Benefits	1,903,212
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
Total Support Services - Administration	\$5,809,269
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	626,454
200 Personnel Services - Employee Benefits	425,380
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
Total Support Services - Pupil Health	\$1,096,444
2500 Support Services - Business	
100 Personnel Services - Salaries	551,733
200 Personnel Services - Employee Benefits	325,754
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
Total Support Services - Business	\$958,500
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,229,296
200 Personnel Services - Employee Benefits	2,396,646
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

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$8,476,732
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	873,762
200 Personnel Services - Employee Benefits	618,030
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
Total Student Transportation Services	\$5,769,523
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	391,491
200 Personnel Services - Employee Benefits	344,005
300 Purchased Professional and Technical Services	173,005
500 Other Purchased Services	1,900
600 Supplies	300
800 Other Objects	150
Total Support Services - Central	\$910,851
2900 <u>Other Support Services</u>	
500 Other Purchased Services	76,642
Total Other Support Services	\$76,642
Total Support Services	\$30,132,169
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,146,437
200 Personnel Services - Employee Benefits	501,637
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
Total Student Activities	\$1,915,467
3300 <u>Community Services</u>	
500 Other Purchased Services	194,000
Total Community Services	\$194,000
Total Operation of Non-Instructional Services	\$2,109,467
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	560,062
900 Other Uses of Funds	788,124
Total Debt Service / Other Expenditures and Financing Uses	\$1,348,186
5200 <u>Interfund Transfers - Out</u>	

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,540,714
Total Interfund Transfers - Out	\$1,540,714
Total Other Expenditures and Financing Uses	\$2,888,900
TOTAL EXPENDITURES	\$107,780,668

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	19,875,000	19,814,054
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		
Total Cash and Short-Term Investments	\$24,855,000	\$23,749,054

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		

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$24,855,000	\$23,749,054
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	19,990,000	19,310,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,395,725	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

Total General Fund	\$209,553,145	\$203,863,021
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$209,553,145	\$203,863,021

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

TOTAL INDEBTEDNESS	\$209,553,145	\$203,863,021
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PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

Account Description	Amounts
0810 Nonspendable Fund Balance	1,614,496
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,406,817
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,406,817

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,021,313
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