

**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 : South Williamsport Area SD	County : Lycoming	AUN Number : 117416103
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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 5/5/2020
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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.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$231,077.00 Function 2200, Object 200: \$247,148.00	Amount includes health insurance for retirees. Retirees have no salary expense so benefits will be higher than salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent fiscal management
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.	Prudent fiscal management

Proposed Final 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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	50,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	924,193
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$974,193</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,456,091
7000 Revenue from State Sources	10,227,884
8000 Revenue from Federal Sources	399,285
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,083,260</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$20,057,453</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,578,243
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	22,095
6150 Current Act 511 Taxes - Proportional Assessments	2,213,353
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	33,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	184,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	4,000
REVENUE FROM LOCAL SOURCES	\$8,456,091
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,154,332
7112 Basic Education Funding-Social Security	388,213
7271 Special Education funds for School-Aged Pupils	877,231
7311 Pupil Transportation Subsidy	212,718
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	560,963
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	228,011
7820 State Share of Retirement Contributions	1,748,416
REVENUE FROM STATE SOURCES	\$10,227,884
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	329,754
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,961
8517 NCLB, Title IV - 21st Century Schools	26,570
REVENUE FROM FEDERAL SOURCES	\$399,285
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,083,260

AUN: 117416103 South Williamsport Area SD

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

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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$5,578,243

Amount of Tax Relief for Homestead Exclusions \$562,097

Total Approx. Tax Revenue: \$6,140,340

Approx. Tax Levy for Tax Rate Calculation: \$6,560,208

Lycoming

Total

2019-20 Data		
a. Assessed Value	\$391,849,650	\$391,849,650
b. Real Estate Mills	16.7800	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$471,523,131	\$471,523,131
d. Assessed Value	\$390,954,010	\$390,954,010
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$6,575,237	\$6,575,237
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$6,575,237	\$6,575,237
(f Total * g)		
i. Base Mills Subject to Index	16.7800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$6,560,208	\$6,560,208
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	16.7800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,560,208	\$6,560,208
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,998,111
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,578,243
(n * Est. Pct. Collection)		

AUN: 117416103 South Williamsport Area SD

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

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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,578,243

Amount of Tax Relief for Homestead Exclusions

\$562,097

Total Approx. Tax Revenue:

\$6,140,340

Approx. Tax Levy for Tax Rate Calculation:

\$6,560,208

Lycoming

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	17.4008	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index IV. ($p / 1000 * d$)	\$6,802,913	\$6,802,913
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$13,737.00	
Number of Homestead/Farmstead Properties	2448	2448
Median Assessed Value of Homestead Properties		\$91,335

AUN: 117416103 South Williamsport Area SD

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

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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,578,243

Amount of Tax Relief for Homestead Exclusions

\$562,097

Total Approx. Tax Revenue:

\$6,140,340

Approx. Tax Levy for Tax Rate Calculation:

\$6,560,208

Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$560,963

Lowering RE Tax Rate

\$560,963

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,134

\$1,134

Amount of Tax Relief from State/Local Sources

\$562,097

Proposed Final Budget

CODE6111 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	390,954,010	16.7800	6,560,208			93.000000%	
Totals:	390,954,010		6,560,208	-	562,097 =	5,998,111 X	93.000000% = 5,578,243

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	2,088,353
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	125,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,213,353
Total Act 511, Current Taxes			2,213,353
Act 511 Tax Limit -->	471,523,131 X	12	5,658,278
	Market Value	Mills	(511 Limit)

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>									
	Lycoming	16.7800	16.7800	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.7%				

Proposed Final Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,400,826
1200 Special Programs - Elementary / Secondary	2,421,081
1300 Vocational Education	724,394
1400 Other Instructional Programs - Elementary / Secondary	486,059
Total Instruction	\$12,032,360
2000 Support Services	
2100 Support Services - Students	411,642
2200 Support Services - Instructional Staff	785,081
2300 Support Services - Administration	1,345,038
2400 Support Services - Pupil Health	181,008
2500 Support Services - Business	326,162
2600 Operation and Maintenance of Plant Services	1,965,357
2700 Student Transportation Services	403,571
Total Support Services	\$5,417,859
3000 Operation of Non-Instructional Services	
3200 Student Activities	516,295
3300 Community Services	16,522
Total Operation of Non-Instructional Services	\$532,817
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,288,143
5200 Interfund Transfers - Out	13,857
5900 Budgetary Reserve	64,799
Total Other Expenditures and Financing Uses	\$1,366,799
Total Estimated Expenditures and Other Financing Uses	\$19,349,835

DescriptionAmount**1000 Instruction****1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	4,558,699
200 Personnel Services - Employee Benefits	2,994,053
300 Purchased Professional and Technical Services	15,450
400 Purchased Property Services	36,244
500 Other Purchased Services	602,205
600 Supplies	168,230
700 Property	4,590
800 Other Objects	21,355

Total Regular Programs - Elementary / Secondary**\$8,400,826****1200 Special Programs - Elementary / Secondary**

100 Personnel Services - Salaries	1,176,835
200 Personnel Services - Employee Benefits	814,321
300 Purchased Professional and Technical Services	395,500
400 Purchased Property Services	270
500 Other Purchased Services	10,292
600 Supplies	18,863
700 Property	5,000

Total Special Programs - Elementary / Secondary**\$2,421,081****1300 Vocational Education**

100 Personnel Services - Salaries	277,941
200 Personnel Services - Employee Benefits	179,431
500 Other Purchased Services	258,040
600 Supplies	8,982

Total Vocational Education**\$724,394****1400 Other Instructional Programs - Elementary / Secondary**

100 Personnel Services - Salaries	209,712
200 Personnel Services - Employee Benefits	117,156
300 Purchased Professional and Technical Services	28,013
500 Other Purchased Services	126,000
600 Supplies	3,978
800 Other Objects	1,200

Total Other Instructional Programs - Elementary / Secondary**\$486,059****Total Instruction****\$12,032,360****2000 Support Services****2100 Support Services - Students**

100 Personnel Services - Salaries	238,509
200 Personnel Services - Employee Benefits	162,817
500 Other Purchased Services	1,000
600 Supplies	8,991
800 Other Objects	325

Total Support Services - Students**\$411,642****2200 Support Services - Instructional Staff**

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	231,077
200 Personnel Services - Employee Benefits	247,148
300 Purchased Professional and Technical Services	121,606
400 Purchased Property Services	21,879
500 Other Purchased Services	46,105
600 Supplies	45,422
700 Property	71,844
Total Support Services - Instructional Staff	\$785,081
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	621,592
200 Personnel Services - Employee Benefits	586,746
300 Purchased Professional and Technical Services	78,375
500 Other Purchased Services	19,460
600 Supplies	21,465
700 Property	1,100
800 Other Objects	16,300
Total Support Services - Administration	\$1,345,038
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	115,785
200 Personnel Services - Employee Benefits	53,584
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	303
500 Other Purchased Services	275
600 Supplies	5,961
Total Support Services - Pupil Health	\$181,008
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	159,800
200 Personnel Services - Employee Benefits	124,625
300 Purchased Professional and Technical Services	20,444
400 Purchased Property Services	2,527
500 Other Purchased Services	15,500
600 Supplies	3,266
Total Support Services - Business	\$326,162
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	625,165
200 Personnel Services - Employee Benefits	561,671
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	221,671
500 Other Purchased Services	83,350
600 Supplies	411,800
700 Property	1,500
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$1,965,357
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	18,261

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	7,699
300 Purchased Professional and Technical Services	3,250
500 Other Purchased Services	324,361
600 Supplies	50,000
Total Student Transportation Services	\$403,571
Total Support Services	\$5,417,859
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	223,442
200 Personnel Services - Employee Benefits	94,206
300 Purchased Professional and Technical Services	69,391
400 Purchased Property Services	4,500
500 Other Purchased Services	44,073
600 Supplies	53,613
800 Other Objects	27,070
Total Student Activities	\$516,295
3300 Community Services	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	422
500 Other Purchased Services	15,100
Total Community Services	\$16,522
Total Operation of Non-Instructional Services	\$532,817
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,000
900 Other Uses of Funds	1,286,143
Total Debt Service / Other Expenditures and Financing Uses	\$1,288,143
5200 Interfund Transfers - Out	
900 Other Uses of Funds	13,857
Total Interfund Transfers - Out	\$13,857
5900 Budgetary Reserve	
800 Other Objects	64,799
Total Budgetary Reserve	\$64,799
Total Other Expenditures and Financing Uses	\$1,366,799
TOTAL EXPENDITURES	\$19,349,835

Cash and Short-Term Investments06/30/2020 Estimate06/30/2021 Projection

General Fund	817,107	523,168
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	391,842	280,000
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	\$1,208,949	\$803,168

Long-Term Investments06/30/2020 Estimate06/30/2021 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 Investments06/30/2020 Estimate06/30/2021 Projection

Permanent Fund

Total Long-Term Investments**TOTAL CASH AND INVESTMENTS****\$1,208,949****\$803,168**

Proposed Final Budget

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

0510 Bonds Payable	1,660,000	395,000
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**\$1,660,000****\$395,000****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 Indebtedness06/30/2020 Estimate06/30/2021 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

Long-Term Indebtedness06/30/2020 Estimate06/30/2021 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund**Total Long-Term Indebtedness****\$1,660,000****\$395,000**

Proposed Final Budget

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

\$1,660,000

\$395,000

Proposed Final Budget

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	707,618
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$707,618
5900 Budgetary Reserve	64,799
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$772,417

Proposed Final Budget