

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Carol Armstrong*  
\_\_\_\_\_  
President of the Board - Original Signature Required

6-22-20  
Date

*Barbara Hedau*  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6-22-20  
Date

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

6-22-20  
Date

William Drazdowski

(570)650-9921

Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverside SD	COUNTY : Lackawanna	AUN : 119357003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes  No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$26223418
Ending Unassigned Fund Balance	\$300000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.1%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Riverside SD	<b>County :</b> Lackawanna	<b>AUN Number :</b> 119357003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-11-20
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve for unexpected expenditures in current year and Debt obligations in following year.
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.	Ending unassigned fund balance for unexpected expenditures or revenue shortfalls.

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	300,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$300,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	15,745,275	
7000 Revenue from State Sources	9,862,190	
8000 Revenue from Federal Sources	615,953	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$26,223,418</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$26,523,418</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,428,005
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	19,000
6140 Current Act 511 Taxes - Flat Rate Assessments	40,000
6150 Current Act 511 Taxes - Proportional Assessments	1,344,745
6400 Delinquencies on Taxes Levied / Assessed by the LEA	540,473
6500 Earnings on Investments	17,500
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,552
6910 Rentals	6,500
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	3,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$15,745,275</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,359,012
7240 Driver Education - Student	1,616
7271 Special Education funds for School-Aged Pupils	842,389
7311 Pupil Transportation Subsidy	342,136
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	338,478
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,500
7340 State Property Tax Reduction Allocation	464,140
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	222,157
7810 State Share of Social Security and Medicare Taxes	398,933
7820 State Share of Retirement Contributions	1,799,629
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,862,190</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	499,336
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	71,318
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,445
8517 NCLB, Title IV - 21st Century Schools	29,854
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$615,953</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>26,223,418</b>

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,428,005
Amount of Tax Relief for Homestead Exclusions	<u>\$464,140</u>
Total Approx. Tax Revenue:	\$13,892,145
Approx. Tax Levy for Tax Rate Calculation:	\$15,384,146

Lackawanna

Total

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<b>2019-20 Data</b>		
a. Assessed Value	\$119,507,077	\$119,507,077
b. Real Estate Mills	124.5100	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$811,462,562	\$811,462,562
d. Assessed Value	\$119,507,077	\$119,507,077
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$14,879,826	\$14,879,826
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$14,879,826	\$14,879,826
(f Total * g)		
i. Base Mills Subject to Index	124.5100	
(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	90.00000%	90.00000%
k. Tax Levy Needed	\$15,384,146	\$15,384,146
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>128.7300</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,384,146	\$15,384,146
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,920,006
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,428,005
(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>\$13,428,005</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$464,140</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$13,892,145</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$15,384,146</b>	
	<b>Lackawanna</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	128.7433	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,385,735	\$15,385,735
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$1,291.55	
Number of Homestead/Farmstead Properties	2793	2793
Median Assessed Value of Homestead Properties		\$12,000

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,428,005</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$464,140</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$13,892,145</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$15,384,146</b>
	<b>Lackawanna</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$464,140	Lowering RE Tax Rate	\$0	\$464,140
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$464,140</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>
Lackawanna	119,507,077	128.7300	15,384,146			90.00000%	
<b>Totals:</b>	<b>119,507,077</b>		<b>15,384,146</b>	464,140 =	14,920,006 X	90.00000% =	13,428,005

	<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	\$5.00	\$0.00	40,000
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 40,000 40,000**

	<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%	1,187,745	1,187,745
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	96,000	96,000
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	15.0000	0	61,000	61,000

**Total Current Act 511 Taxes – Proportional Assessments 1,344,745 1,344,745**

**Total Act 511, Current Taxes 1,384,745**

<b>Act 511 Tax Limit --&gt;</b>	<b>811,462,562 X</b>	<b>12</b>	<b>9,737,551</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> Lackawanna	124.5100	128.7300	3.39%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments	15.0000	15.0000	0.00%	Yes	3.4%	15.0000	15.0000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,187,826
1200 Special Programs - Elementary / Secondary	3,856,569
1300 Vocational Education	441,300
1400 Other Instructional Programs - Elementary / Secondary	53,118
<b>Total Instruction</b>	<b>\$17,538,813</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	834,367
2200 Support Services - Instructional Staff	307,977
2300 Support Services - Administration	1,417,672
2400 Support Services - Pupil Health	333,955
2500 Support Services - Business	292,561
2600 Operation and Maintenance of Plant Services	1,929,309
2700 Student Transportation Services	1,334,639
2800 Support Services - Central	354,426
2900 Other Support Services	23,488
<b>Total Support Services</b>	<b>\$6,828,394</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	524,130
3300 Community Services	5,700
<b>Total Operation of Non-Instructional Services</b>	<b>\$529,830</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	84,500
5200 Interfund Transfers - Out	610,950
5900 Budgetary Reserve	630,931
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,326,381</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,223,418</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	6,715,374
200 Personnel Services - Employee Benefits	5,173,212
300 Purchased Professional and Technical Services	225,000
400 Purchased Property Services	6,900
500 Other Purchased Services	645,500
600 Supplies	384,195
700 Property	12,000
800 Other Objects	25,645
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,187,826</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,510,042
200 Personnel Services - Employee Benefits	1,126,906
300 Purchased Professional and Technical Services	846,000
500 Other Purchased Services	293,300
600 Supplies	79,321
700 Property	500
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,856,569</b>
<b>1300 <u>Vocational Education</u></b>	
800 Other Objects	441,300
<b>Total Vocational Education</b>	<b>\$441,300</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,427
200 Personnel Services - Employee Benefits	16,022
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	6,669
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$53,118</b>
<b>Total Instruction</b>	<b>\$17,538,813</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	456,308
200 Personnel Services - Employee Benefits	346,595
300 Purchased Professional and Technical Services	1,620
500 Other Purchased Services	2,000
600 Supplies	27,844
<b>Total Support Services - Students</b>	<b>\$834,367</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	106,729
200 Personnel Services - Employee Benefits	80,717
300 Purchased Professional and Technical Services	46,604
400 Purchased Property Services	21,975
600 Supplies	49,952

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$307,977</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	642,919
200 Personnel Services - Employee Benefits	483,374
300 Purchased Professional and Technical Services	131,500
500 Other Purchased Services	48,581
600 Supplies	100,798
800 Other Objects	10,500
<b>Total Support Services - Administration</b>	<b>\$1,417,672</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	178,249
200 Personnel Services - Employee Benefits	135,206
300 Purchased Professional and Technical Services	6,000
600 Supplies	14,500
<b>Total Support Services - Pupil Health</b>	<b>\$333,955</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	130,709
200 Personnel Services - Employee Benefits	98,852
300 Purchased Professional and Technical Services	51,000
500 Other Purchased Services	4,000
600 Supplies	3,000
700 Property	2,000
800 Other Objects	3,000
<b>Total Support Services - Business</b>	<b>\$292,561</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	509,944
200 Personnel Services - Employee Benefits	420,658
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	526,000
500 Other Purchased Services	128,207
600 Supplies	265,000
700 Property	18,000
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,929,309</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,334,639
<b>Total Student Transportation Services</b>	<b>\$1,334,639</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	171,211
200 Personnel Services - Employee Benefits	129,983
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	32,971
600 Supplies	17,761

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$354,426</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	23,488
<b>Total Other Support Services</b>	<b>\$23,488</b>
<b>Total Support Services</b>	<b>\$6,828,394</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	206,828
200 Personnel Services - Employee Benefits	88,398
300 Purchased Professional and Technical Services	34,700
400 Purchased Property Services	20,500
500 Other Purchased Services	79,900
600 Supplies	39,304
700 Property	50,000
800 Other Objects	4,500
<b>Total Student Activities</b>	<b>\$524,130</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	5,700
<b>Total Community Services</b>	<b>\$5,700</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$529,830</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
900 Other Uses of Funds	84,500
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$84,500</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	610,950
<b>Total Interfund Transfers - Out</b>	<b>\$610,950</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	630,931
<b>Total Budgetary Reserve</b>	<b>\$630,931</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,326,381</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,223,418</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	975,000	950,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	20,000	20,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	40,000	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	108,000	105,000
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>\$1,143,000</b>	<b>\$1,135,000</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>\$1,143,000</b>	<b>\$1,135,000</b>
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**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

## 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>		

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	750,000	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		
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>\$750,000</b>	<b>\$750,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$750,000</b>	<b>\$750,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	300,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$300,000</b>
<b>5900 Budgetary Reserve</b>	<b>630,931</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$930,931</b>