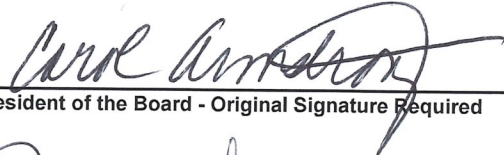


# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



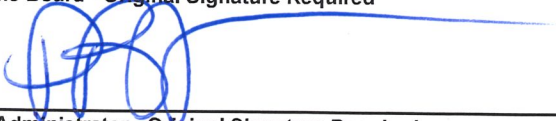
President of the Board - Original Signature Required

6/17/19  
Date



Secretary of the Board - Original Signature Required

6/17/19  
Date



Chief School Administrator - Original Signature Required

6/17/19  
Date

William Drazdowski

Contact Person

(570)650-9921

Extn :

Telephone

Extension

wdrazdowski@riversidesd.com

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2019-2020 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 2019-2020 (compared to 2018-2019)?

Yes  No

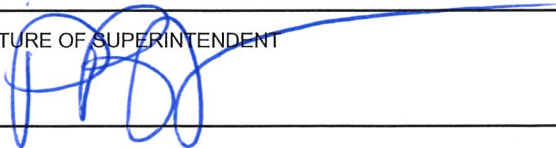
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$26749803
Ending Unassigned Fund Balance	\$730000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.7%

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 8/5/19
--	----------------

DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

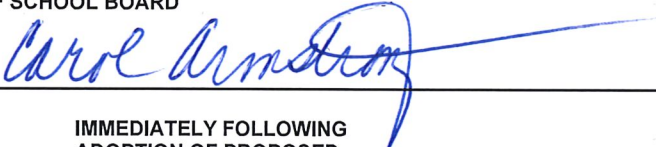
24 PS 6-687(a)(1)

(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> 5/14/19
---	------------------------

**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
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

ITEM

AMOUNTS

**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

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

730,000

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$730,000

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

16,111,651

7000 Revenue from State Sources

10,137,489

8000 Revenue from Federal Sources

500,663

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$26,749,803

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$27,479,803

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,407,099
6113 Public Utility Realty Taxes	14,500
6114 Payments in Lieu of Current Taxes - State / Local	19,500
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	1,692,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	470,000
6500 Earnings on Investments	7,000
6700 Revenues from LEA Activities	41,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,552
6910 Rentals	6,000
6940 Tuition from Patrons	21,000
6990 Refunds and Other Miscellaneous Revenue	100,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,111,651</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	5,369,006
7240 Driver Education - Student	1,600
7271 Special Education funds for School-Aged Pupils	854,198
7311 Pupil Transportation Subsidy	490,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	580,579
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,500
7340 State Property Tax Reduction Allocation	463,591
7505 Ready to Learn Block Grant	222,157
7810 State Share of Social Security and Medicare Taxes	388,129
7820 State Share of Retirement Contributions	1,739,729
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,137,489</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	395,011
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	13,652
8517 NCLB, Title IV - 21st Century Schools	31,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$500,663</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>26,749,803</b>

Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,407,099</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$463,591</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$13,870,690</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,879,826</b>	
	<b>Lackawanna</b>	<b>Total</b>

---

<b>2018-19 Data</b>		
a. Assessed Value	\$119,188,686	\$119,188,686
b. Real Estate Mills	121.0200	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$762,711,314	\$762,711,314
d. Assessed Value	\$119,507,077	\$119,507,077
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$14,424,215	\$14,424,215
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$14,424,215	\$14,424,215
(f Total * g)		
i. Base Mills Subject to Index	121.0200	
(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	93.00000%	93.00000%
k. Tax Levy Needed	\$14,879,826	\$14,879,826
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>124.5100</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,879,826	\$14,879,826
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,416,235
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,407,099
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,407,099</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$463,591</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$13,870,690</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,879,826</b>	
	<b>Lackawanna</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	124.5295	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,882,157	\$14,882,157
<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	\$1,298.69	
Number of Homestead/Farmstead Properties	2867	2867
Median Assessed Value of Homestead Properties		\$12,000

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Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,407,099</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$463,591</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$13,870,690</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,879,826</b>
	<b>Lackawanna</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$463,591	Lowering RE Tax Rate	\$0	\$463,591
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$463,591</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	124.5100	14,879,826			93.00000%	
<b>Totals:</b>	<b>119,507,077</b>		<b>14,879,826</b>	463,591 =	14,416,235 X	93.00000% =	13,407,099

	<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	55,000
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 55,000 55,000**

	<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%	1,400,000	1,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	240,000	240,000
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	52,000	52,000

**Total Current Act 511 Taxes – Proportional Assessments 1,692,000 1,692,000**

**Total Act 511, Current Taxes 1,747,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>762,711,314 X</b>	<b>12</b>	<b>9,152,536</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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Lackawanna	121.0200	124.5100	2.89%	Yes	2.9%				
	<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	2.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments	15.000%	15.000%	0.00%	Yes	2.9%	15.000%	15.000%	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,871,012
1200 Special Programs - Elementary / Secondary	3,118,925
1300 Vocational Education	430,000
1400 Other Instructional Programs - Elementary / Secondary	40,517
<b>Total Instruction</b>	<b>\$16,460,454</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	840,918
2200 Support Services - Instructional Staff	616,345
2300 Support Services - Administration	1,306,682
2400 Support Services - Pupil Health	324,764
2500 Support Services - Business	287,960
2600 Operation and Maintenance of Plant Services	1,952,386
2700 Student Transportation Services	1,296,550
2800 Support Services - Central	355,716
2900 Other Support Services	23,488
<b>Total Support Services</b>	<b>\$7,004,809</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	565,756
3300 Community Services	2,900
<b>Total Operation of Non-Instructional Services</b>	<b>\$568,656</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	183,850
5200 Interfund Transfers - Out	2,474,064
5900 Budgetary Reserve	57,970
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,715,884</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,749,803</b>

## 2019-2020 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	6,655,076
200 Personnel Services - Employee Benefits	5,131,490
300 Purchased Professional and Technical Services	140,650
400 Purchased Property Services	5,400
500 Other Purchased Services	616,050
600 Supplies	307,287
700 Property	5,500
800 Other Objects	9,559
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,871,012</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,125,851
200 Personnel Services - Employee Benefits	855,507
300 Purchased Professional and Technical Services	1,031,140
500 Other Purchased Services	63,050
600 Supplies	41,838
700 Property	539
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,118,925</b>
<b>1300 <u>Vocational Education</u></b>	
800 Other Objects	430,000
<b>Total Vocational Education</b>	<b>\$430,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	23,855
200 Personnel Services - Employee Benefits	16,662
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$40,517</b>
<b>Total Instruction</b>	<b>\$16,460,454</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	446,061
200 Personnel Services - Employee Benefits	348,312
300 Purchased Professional and Technical Services	11,070
500 Other Purchased Services	6,610
600 Supplies	27,615
700 Property	750
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$840,918</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	260,022
200 Personnel Services - Employee Benefits	207,047
300 Purchased Professional and Technical Services	58,300
400 Purchased Property Services	32,845
600 Supplies	53,631

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	1,500
800 Other Objects	3,000
<b>Total Support Services - Instructional Staff</b>	<b>\$616,345</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	620,526
200 Personnel Services - Employee Benefits	472,332
300 Purchased Professional and Technical Services	87,550
500 Other Purchased Services	59,674
600 Supplies	57,100
800 Other Objects	9,500
<b>Total Support Services - Administration</b>	<b>\$1,306,682</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	169,917
200 Personnel Services - Employee Benefits	132,932
300 Purchased Professional and Technical Services	6,000
600 Supplies	15,915
<b>Total Support Services - Pupil Health</b>	<b>\$324,764</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	128,543
200 Personnel Services - Employee Benefits	103,996
300 Purchased Professional and Technical Services	44,421
500 Other Purchased Services	4,000
600 Supplies	2,500
700 Property	2,000
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$287,960</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	644,953
200 Personnel Services - Employee Benefits	457,064
300 Purchased Professional and Technical Services	55,200
400 Purchased Property Services	421,940
500 Other Purchased Services	130,079
600 Supplies	221,150
700 Property	20,500
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,952,386</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,296,550
<b>Total Student Transportation Services</b>	<b>\$1,296,550</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	167,943
200 Personnel Services - Employee Benefits	121,402
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	7,500

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	34,971
600 Supplies	20,400
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$355,716</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>\$7,004,809</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	192,925
200 Personnel Services - Employee Benefits	79,413
300 Purchased Professional and Technical Services	35,200
400 Purchased Property Services	20,500
500 Other Purchased Services	97,345
600 Supplies	79,997
700 Property	55,876
800 Other Objects	4,500
<b>Total Student Activities</b>	<b>\$565,756</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	2,900
<b>Total Community Services</b>	<b>\$2,900</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$568,656</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
900 Other Uses of Funds	183,850
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$183,850</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,474,064
<b>Total Interfund Transfers - Out</b>	<b>\$2,474,064</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	57,970
<b>Total Budgetary Reserve</b>	<b>\$57,970</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,715,884</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,749,803</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	1,455,000	1,455,000
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	20,000	25,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	45,000	45,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	52,000	52,000
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>\$1,572,000</b>	<b>\$1,577,000</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,572,000</b>	<b>\$1,577,000</b>
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 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**

**06/30/2019 Estimate**

**06/30/2020 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

## 2019-2020 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 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**

**06/30/2019 Estimate**

**06/30/2020 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**

**06/30/2019 Estimate**

**06/30/2020 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>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	725,000	725,000
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>\$725,000</b>	<b>\$725,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$725,000</b>	<b>\$725,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	730,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$730,000</b>
<b>5900 Budgetary Reserve</b>	<b>57,970</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$787,970</b>