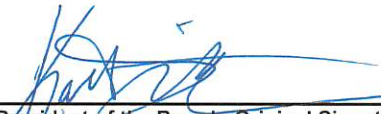


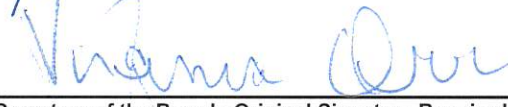
FINAL GENERAL FUND BUDGET

Calendar Year 2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/14/2020



President of the Board - Original Signature Required_____
Date 1/20/2021

Secretary of the Board - Original Signature Required_____
Date 1/20/2021

Chief School Administrator - Original Signature Required_____
Date 1/20/21

Pat Laffey

(570)348-3443

Extn :

Contact Person

Telephone

Extension

pat.laffey@ssdedu.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Scranton SD	COUNTY : Lackawanna	AUN : 119357402
----------------------------------	------------------------	--------------------

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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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.

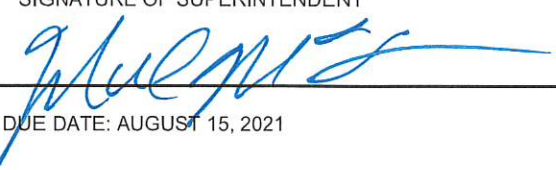
Total Budgeted Expenditures	\$166468576
Ending Unassigned Fund Balance	\$8103534
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.9%

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 1/20/21
---	-----------------

DUE DATE: AUGUST 15, 2021

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Scranton SD	County : Lackawanna	AUN Number : 119357402
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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 
---	--

DUE DATE:

**IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$356,145.00 Function 1800, Object 200: \$574,210.00	Pre K program will be eliminated effective 9/1/21. Benefits costs will be reallocated to regular instruction
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.	Positive Fund balance is below the allowable 8%. Prior to completion of the 2020 Audit the District intends to assign / commit fund balances to establish reserves are required in the District's Recovery Plan

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	8,103,534	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,103,534</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	70,529,672	
7000 Revenue from State Sources	87,693,904	
8000 Revenue from Federal Sources	7,810,000	
9000 Other Financing Sources	435,000	
Total Estimated Revenues And Other Financing Sources		<u>\$166,468,576</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$174,572,110</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	43,669,814
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	165,000
6150 Current Act 511 Taxes - Proportional Assessments	17,451,992
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,200,000
6500 Earnings on Investments	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,182,864
6910 Rentals	80,000
6940 Tuition from Patrons	550,000
6990 Refunds and Other Miscellaneous Revenue	1,000,002
REVENUE FROM LOCAL SOURCES	\$70,529,672
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	45,796,860
7112 Basic Education Funding-Social Security	3,400,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	6,866,529
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	200,000
7340 State Property Tax Reduction Allocation	4,373,701
7505 Ready to Learn Block Grant	7,836,814
7521 Continuity of Education and Equity Grants	440,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7820 State Share of Retirement Contributions	16,000,000
REVENUE FROM STATE SOURCES	\$87,693,904
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,800,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	570,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	300,000
8517 NCLB, Title IV - 21st Century Schools	370,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	150,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	770,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	750,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
REVENUE FROM FEDERAL SOURCES	\$7,810,000
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	435,000
OTHER FINANCING SOURCES	\$435,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	166,468,576

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$43,669,814

Amount of Tax Relief for Homestead Exclusions \$4,373,701

Total Approx. Tax Revenue: \$48,043,515

Approx. Tax Levy for Tax Rate Calculation: \$55,030,783

Lackawanna

Total

2020 Data

a. Assessed Value	\$385,839,193	\$385,839,193
b. Real Estate Mills	137.6201	

I. 2021 Data

c. 2018 STEB Market Value	\$2,378,758,636	\$2,378,758,636
d. Assessed Value	\$384,865,639	\$384,865,639
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020 Calculations

f. 2020 Tax Levy	\$53,099,228	\$53,099,228
(a * b)		

2021 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020 Tax Levy	\$53,099,228	\$53,099,228
(f Total * g)		
i. Base Mills Subject to Index	137.6201	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	86.20673%	86.20673%
k. Tax Levy Needed	\$55,030,783	\$55,030,783
(Approx. Tax Levy * g)		

I. 2021 Real Estate Tax Rate 142.9870

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$55,030,783	\$55,030,783
(I / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$50,657,082	
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$43,669,814	
(n * Est. Pct. Collection)		

AUN: 119357402 Scranton SD

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

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Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$43,669,814

Amount of Tax Relief for Homestead Exclusions \$4,373,701

Total Approx. Tax Revenue: \$48,043,515

Approx. Tax Levy for Tax Rate Calculation: \$55,030,783

Lackawanna

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	142.9872	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$55,030,860	\$55,030,860
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	
t. Tax Levy In Excess of Index (If $(m > r)$, $(m - r)$)	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,825.00	
Number of Homestead/Farmstead Properties	10987	10987
Median Assessed Value of Homestead Properties		\$10,000

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$43,669,814

Amount of Tax Relief for Homestead Exclusions \$4,373,701

Total Approx. Tax Revenue: \$48,043,515

Approx. Tax Levy for Tax Rate Calculation: \$55,030,783

Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,373,701	Lowering RE Tax Rate	\$0	\$4,373,701
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,373,701

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>
Lackawanna	384,865,639	142.9870	55,030,783			86.20673%	
Totals:	384,865,639		55,030,783	4,373,701	50,657,082	86.20673%	43,669,814

	<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	165,000
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			165,000
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	1.000%	0.000%	10,255,910
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	5.1300	0.000	5,467,969
6156 Current Act 511 Mechanical Device Taxes- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.4520	0.6790	1,128,113
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			17,451,992
Total Act 511, Current Taxes			17,616,992
Act 511 Tax Limit -->		2,378,758,636	12
		Market Value	Mills
			(511 Limit)
			28,545,104

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
		2020 (Rebalanced)	2021				2020 (Rebalanced)	2021		
6111	<u>Current Real Estate Taxes</u>									
	Lackawanna	137.6201	142.9870	3.90%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate					3.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6155	Current Act 511 Business Privilege Taxes	5.1300	5.1300	0.00%	Yes	3.9%				
6157	Current Act 511 Mercantile Taxes	0.4520	0.4520	0.00%	Yes	3.9%	0.6790	0.6790	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	79,673,408
1200 Special Programs - Elementary / Secondary	24,376,352
1300 Vocational Education	2,218,241
1400 Other Instructional Programs - Elementary / Secondary	435,308
1500 Nonpublic School Programs	300,058
1800 Pre-Kindergarten	930,355
Total Instruction	\$107,933,722
2000 Support Services	
2100 Support Services - Students	4,934,021
2200 Support Services - Instructional Staff	1,612,418
2300 Support Services - Administration	8,012,982
2400 Support Services - Pupil Health	2,098,224
2500 Support Services - Business	1,306,134
2600 Operation and Maintenance of Plant Services	14,024,789
2700 Student Transportation Services	4,514,833
2800 Support Services - Central	3,022,312
2900 Other Support Services	75,000
Total Support Services	\$39,600,713
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,372,999
3300 Community Services	161,614
Total Operation of Non-Instructional Services	\$1,534,613
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	17,399,528
Total Other Expenditures and Financing Uses	\$17,399,528
Total Estimated Expenditures and Other Financing Uses	\$166,468,576

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	39,322,488
200 Personnel Services - Employee Benefits	29,243,033
300 Purchased Professional and Technical Services	1,077,000
400 Purchased Property Services	216,279
500 Other Purchased Services	7,396,050
600 Supplies	2,249,716
700 Property	113,005
800 Other Objects	55,837
Total Regular Programs - Elementary / Secondary	\$79,673,408
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,784,749
200 Personnel Services - Employee Benefits	7,687,227
300 Purchased Professional and Technical Services	1,909,500
500 Other Purchased Services	4,647,199
600 Supplies	144,927
700 Property	200,000
800 Other Objects	2,750
Total Special Programs - Elementary / Secondary	\$24,376,352
1300 Vocational Education	
500 Other Purchased Services	2,200,000
600 Supplies	16,241
700 Property	2,000
Total Vocational Education	\$2,218,241
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	228,000
200 Personnel Services - Employee Benefits	188,290
500 Other Purchased Services	19,018
Total Other Instructional Programs - Elementary / Secondary	\$435,308
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	252,403
600 Supplies	47,655
Total Nonpublic School Programs	\$300,058
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	356,145
200 Personnel Services - Employee Benefits	574,210
Total Pre-Kindergarten	\$930,355
Total Instruction	\$107,933,722
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,642,883
200 Personnel Services - Employee Benefits	2,201,484

LEA : 119357402 Scranton SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	64,962
400 Purchased Property Services	2,106
500 Other Purchased Services	3,137
600 Supplies	19,449
Total Support Services - Students	\$4,934,021
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	758,258
200 Personnel Services - Employee Benefits	574,502
300 Purchased Professional and Technical Services	118,000
400 Purchased Property Services	3,300
500 Other Purchased Services	10,000
600 Supplies	118,058
700 Property	27,000
800 Other Objects	3,300
Total Support Services - Instructional Staff	\$1,612,418
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,156,180
200 Personnel Services - Employee Benefits	3,104,020
300 Purchased Professional and Technical Services	612,000
400 Purchased Property Services	8,639
500 Other Purchased Services	52,310
600 Supplies	22,283
700 Property	800
800 Other Objects	56,750
Total Support Services - Administration	\$8,012,982
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,128,157
200 Personnel Services - Employee Benefits	891,585
300 Purchased Professional and Technical Services	25,375
400 Purchased Property Services	15,453
500 Other Purchased Services	1,545
600 Supplies	36,109
Total Support Services - Pupil Health	\$2,098,224
2500 Support Services - Business	
100 Personnel Services - Salaries	617,254
200 Personnel Services - Employee Benefits	468,280
300 Purchased Professional and Technical Services	98,600
400 Purchased Property Services	38,000
500 Other Purchased Services	13,000
600 Supplies	71,000
Total Support Services - Business	\$1,306,134
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,823,306
200 Personnel Services - Employee Benefits	3,861,228
300 Purchased Professional and Technical Services	285,000

LEA : 119357402 Scranton SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,435,905
500 Other Purchased Services	748,850
600 Supplies	1,810,000
700 Property	60,500
Total Operation and Maintenance of Plant Services	\$14,024,789
2700 Student Transportation Services	
100 Personnel Services - Salaries	95,049
200 Personnel Services - Employee Benefits	63,722
500 Other Purchased Services	4,356,062
Total Student Transportation Services	\$4,514,833
2800 Support Services - Central	
100 Personnel Services - Salaries	1,097,104
200 Personnel Services - Employee Benefits	876,993
300 Purchased Professional and Technical Services	588,115
500 Other Purchased Services	6,500
600 Supplies	61,600
700 Property	391,000
800 Other Objects	1,000
Total Support Services - Central	\$3,022,312
2900 Other Support Services	
500 Other Purchased Services	75,000
Total Other Support Services	\$75,000
Total Support Services	\$39,600,713
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	535,000
200 Personnel Services - Employee Benefits	227,475
300 Purchased Professional and Technical Services	76,000
400 Purchased Property Services	26,500
500 Other Purchased Services	207,924
600 Supplies	84,080
700 Property	92,252
800 Other Objects	123,768
Total Student Activities	\$1,372,999
3300 Community Services	
100 Personnel Services - Salaries	124,000
200 Personnel Services - Employee Benefits	18,614
300 Purchased Professional and Technical Services	1,000
600 Supplies	18,000
Total Community Services	\$161,614
Total Operation of Non-Instructional Services	\$1,534,613
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
800 Other Objects	8,269,528
900 Other Uses of Funds	9,130,000
Total Debt Service / Other Expenditures and Financing Uses	\$17,399,528
Total Other Expenditures and Financing Uses	\$17,399,528
TOTAL EXPENDITURES	\$166,468,576

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/Fina Projection</u>
General Fund	16,000,000	13,000,000
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		
Total Cash and Short-Term Investments	\$16,000,000	\$13,000,000

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/Fina Projection</u>
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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/Fina Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$16,000,000	\$13,000,000

Long-Term Indebtedness**06/30/2021 Estimate****06/30/Fina 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**06/30/2021 Estimate****06/30/Fina 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**06/30/2021 Estimate****06/30/Fina 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**06/30/2021 Estimate****06/30/Fina 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

06/30/2021 Estimate

06/30/Fina 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

Short-Term Payables**06/30/2021 Estimate****06/30/Fina Projection**

General Fund

213,260,000

204,130,000

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

Total Short-Term Payables**\$213,260,000****\$204,130,000****TOTAL INDEBTEDNESS****\$213,260,000****\$204,130,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,103,534
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,103,534

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,103,534
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