

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

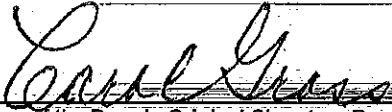
Date of Adoption of the General Fund Budget: 06/22/2020



President of the Board - Original Signature Required

7/28/2020

Date



Secretary of the Board - Original Signature Required

7/28/2020

Date



Chief School Administrator - Original Signature Required

7-24-2020

Date

kathleen onuska

Contact Person

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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 : Rochester Area SD	COUNTY : Beaver	AUN : 127046903
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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%

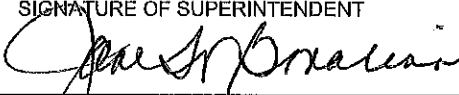
Did you raise property taxes in SY 2020-2021 (compared to 2019-2020 )?      Yes       No

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

Total Budgeted Expenditures	\$17585018
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 7/24/2020
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DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Rochester Area SD	County : Beaver	AUN Number : 127046903
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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 5/18/2020
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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>
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance is assigned for PSERS and planned capital projects.

<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	74,054
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,232,200
0850 Unassigned Fund Balance	409,111
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,641,311</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,682,586
7000 Revenue from State Sources	11,137,746
8000 Revenue from Federal Sources	594,851
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$17,415,183</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$19,056,494</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,198,613
6113 Public Utility Realty Taxes	4,833
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	35,500
6150 Current Act 511 Taxes - Proportional Assessments	777,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	376,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	167,140
6910 Rentals	49,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,682,586</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,543,946
7271 Special Education funds for School-Aged Pupils	852,062
7311 Pupil Transportation Subsidy	575,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,664
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	610,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,845
7340 State Property Tax Reduction Allocation	485,955
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	183,274
7810 State Share of Social Security and Medicare Taxes	320,000
7820 State Share of Retirement Contributions	1,500,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,137,746</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	376,463
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	43,569
8517 NCLB, Title IV - 21st Century Schools	29,377
8519 NCLB, Title VI - Flexibility and Accountability	13,442
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	120,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$594,851</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>17,415,183</b>

Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,198,613</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$485,955</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$4,684,568</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,278,400</b>	
	<b>Beaver</b>	<b>Total</b>

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<b>2019-20 Data</b>		
a. Assessed Value	\$71,128,461	\$71,128,461
b. Real Estate Mills	74.2500	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$208,252,323	\$208,252,323
d. Assessed Value	\$71,089,561	\$71,089,561
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$5,281,288	\$5,281,288
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$5,281,288	\$5,281,288
(f Total * g)		
i. Base Mills Subject to Index	74.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	87.60900%	87.60900%
k. Tax Levy Needed	\$5,278,400	\$5,278,400
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>74.2500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,278,400	\$5,278,400
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,792,445
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,198,613
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,198,613

Amount of Tax Relief for Homestead Exclusions

\$485,955

Total Approx. Tax Revenue:

\$4,684,568

Approx. Tax Levy for Tax Rate Calculation:

\$5,278,400

Beaver

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	77.0715	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,478,979	\$5,478,979
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 * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$4,358.38	
Number of Homestead/Farmstead Properties	1502	1502
Median Assessed Value of Homestead Properties		\$19,650



Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,198,613</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$485,955</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$4,684,568</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,278,400</b>

<b>Beaver</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$485,955	Lowering RE Tax Rate	\$0	\$485,955
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$485,955</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>
Beaver	71,089,561	74.2500	5,278,400			87.60900%	
<b>Totals:</b>	<b>71,089,561</b>		<b>5,278,400</b>	485,955 =	4,792,445 X	87.60900% =	4,198,613

	<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	\$10.00	\$0.00	19,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	8,500
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	8,000
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 35,500 35,500**

	<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%	600,000	600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000	90,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.7500	0.000	2,000	2,000
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.7500	0.000	85,000	85,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 777,000 777,000**

**Total Act 511, Current Taxes 812,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>208,252,323 X</b>	<b>12</b>	<b>2,499,028</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u> Beaver	74.2500	74.2500	0.00%	Yes	3.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					3.8%			
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.8%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.8%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%			
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	3.8%			
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.8%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,984,614
1200 Special Programs - Elementary / Secondary	3,305,198
1300 Vocational Education	273,760
1400 Other Instructional Programs - Elementary / Secondary	181,177
1500 Nonpublic School Programs	20,000
<b>Total Instruction</b>	<b>\$10,764,749</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	551,879
2200 Support Services - Instructional Staff	632,701
2300 Support Services - Administration	1,069,326
2400 Support Services - Pupil Health	197,958
2500 Support Services - Business	336,385
2600 Operation and Maintenance of Plant Services	1,281,072
2700 Student Transportation Services	811,076
2800 Support Services - Central	242,506
2900 Other Support Services	16,841
<b>Total Support Services</b>	<b>\$5,139,744</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	286,106
3300 Community Services	22,250
<b>Total Operation of Non-Instructional Services</b>	<b>\$308,356</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,372,169
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,372,169</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,585,018</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	3,448,772
200 Personnel Services - Employee Benefits	2,369,744
300 Purchased Professional and Technical Services	113,740
500 Other Purchased Services	965,976
600 Supplies	83,612
800 Other Objects	2,770
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,984,614</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,278,310
200 Personnel Services - Employee Benefits	1,084,720
300 Purchased Professional and Technical Services	318,668
500 Other Purchased Services	623,000
600 Supplies	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,305,198</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	273,760
<b>Total Vocational Education</b>	<b>\$273,760</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	110,487
200 Personnel Services - Employee Benefits	72,598
300 Purchased Professional and Technical Services	-39,408
500 Other Purchased Services	37,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$181,177</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	20,000
<b>Total Nonpublic School Programs</b>	<b>\$20,000</b>
<b>Total Instruction</b>	<b>\$10,764,749</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	316,113
200 Personnel Services - Employee Benefits	233,816
500 Other Purchased Services	600
600 Supplies	1,350
<b>Total Support Services - Students</b>	<b>\$551,879</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	255,390
200 Personnel Services - Employee Benefits	214,161
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	1,250
600 Supplies	116,095
800 Other Objects	805

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$632,701</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	550,968
200 Personnel Services - Employee Benefits	322,845
300 Purchased Professional and Technical Services	90,370
500 Other Purchased Services	69,512
600 Supplies	23,798
800 Other Objects	11,833
<b>Total Support Services - Administration</b>	<b>\$1,069,326</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	101,238
200 Personnel Services - Employee Benefits	88,580
300 Purchased Professional and Technical Services	4,400
400 Purchased Property Services	240
600 Supplies	3,500
<b>Total Support Services - Pupil Health</b>	<b>\$197,958</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	178,280
200 Personnel Services - Employee Benefits	123,133
300 Purchased Professional and Technical Services	13,672
400 Purchased Property Services	18,500
500 Other Purchased Services	300
600 Supplies	500
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$336,385</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	519,644
200 Personnel Services - Employee Benefits	355,458
300 Purchased Professional and Technical Services	41,457
400 Purchased Property Services	64,743
500 Other Purchased Services	300
600 Supplies	289,100
700 Property	10,000
800 Other Objects	370
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,281,072</b>
<b>2700 Student Transportation Services</b>	
400 Purchased Property Services	1,000
500 Other Purchased Services	808,076
600 Supplies	2,000
<b>Total Student Transportation Services</b>	<b>\$811,076</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	115,606
200 Personnel Services - Employee Benefits	97,394
300 Purchased Professional and Technical Services	29,006

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	500
<b>Total Support Services - Central</b>	<b>\$242,506</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	16,841
<b>Total Other Support Services</b>	<b>\$16,841</b>
<b>Total Support Services</b>	<b>\$5,139,744</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	77,186
200 Personnel Services - Employee Benefits	35,045
300 Purchased Professional and Technical Services	58,030
400 Purchased Property Services	16,450
500 Other Purchased Services	41,850
600 Supplies	42,050
800 Other Objects	15,495
<b>Total Student Activities</b>	<b>\$286,106</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	16,000
600 Supplies	1,250
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$22,250</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$308,356</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	294,510
900 Other Uses of Funds	1,077,659
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,372,169</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,372,169</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,585,018</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	1,575,021	1,750,000
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	519,546	530,000
Other Capital Projects Fund	3,517,853	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	180,350	170,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	142,253	142,000
Pension Trust Fund		
Activity Fund	55,663	55,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,990,686</b>	<b>\$2,647,000</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>\$5,990,686</b>	<b>\$2,647,000</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	12,680,000	11,655,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	88,401	44,200
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	700,000	700,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$13,468,401</b>	<b>\$12,399,200</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

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

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

## 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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$13,468,401</b>	<b>\$12,399,200</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$13,468,401</b>	<b>\$12,399,200</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	74,054
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,471,476
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,471,476</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,545,530</b>
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