FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2020

Lisa Ashbaugh	6/15/20
President of the Board - Original Signature Required	Date
Tammy Good	6/15/20
Secretary of the Board - Original Signature Required	Date
Margaret DiNinno	6/15/2020
Chief School Administrator - Original Signature Required	Date
Tammy Good	(412)828-1800 Extn :4020
Contact Person	Telephone / Extension
tgood@rsd.k12.pa.us	
Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Riverview SD	Allegheny	103028203

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 [X]

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

Total Budgeted Expenditures	$24121256
Ending Unassigned Fund Balance	$1931516
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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

Yes [X]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Margaret DiNunno	6-15-2020

DUE DATE: AUGUST 15, 2020

Printed 6/14/2020 9:11:50 PM

CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Riverview SD	Allegheny	103028203

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
Lina Oshaug	6/15/20

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Printed 6/14/2020 9:12:59 PM

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5110	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2700, Object 100: $1,000.00 Function 2700, Object 200: $0.00 . Provide a justification.	Benefits coded to 2290 aides
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: $12,500.00 Function 1400, Object 200: $14,420.00	PSERS and Health Insurance is Larger than salary earned.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	unanticipated expenditures,
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.	unanticipated expenditures, future needs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	unanticipated expenditures, psers, potential capital needs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Legal & Personnel expenditures, unanticipated expenditures

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	195,552	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,604,492	
0840 Assigned Fund Balance	489,283	
0850 Unassigned Fund Balance	1,779,448	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$3,873,223
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,090,602	
7000 Revenue from State Sources	6,716,956	
8000 Revenue from Federal Sources	313,698	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		$24,121,256
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$27,994,479

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,199,102
6113 Public Utility Realty Taxes	15,500
6140 Current Act 511 Taxes - Flat Rate Assessments	21,000
6150 Current Act 511 Taxes - Proportional Assessments	1,371,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	16,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	180,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	78,000
REVENUE FROM LOCAL SOURCES	**$17,090,602**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,095,548
7271 Special Education funds for School-Aged Pupils	702,925
7311 Pupil Transportation Subsidy	200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	192,800
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	355,532
7505 Ready to Learn Block Grant	126,151
7810 State Share of Social Security and Medicare Taxes	400,000
7820 State Share of Retirement Contributions	1,600,000
REVENUE FROM STATE SOURCES	**$6,716,956**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	188,697
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	32,253
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	700
8517 NCLB, Title IV - 21St Century Schools	14,048
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	3,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000
REVENUE FROM FEDERAL SOURCES	**$313,698**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**24,121,256**

AUN: 103028203 Riverview SD

Printed 6/18/2020 1:50:23 PM

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

Act 1 Index (current): 2.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	**$14,199,102**
Amount of Tax Relief for Homestead Exclusions	**$355,532**
Total Approx. Tax Revenue:	**$14,554,634**
Approx. Tax Levy for Tax Rate Calculation:	**$15,301,955**

		Allegheny	Total
	2019-20 Data		
	a. Assessed Value	$640,371,411	$640,371,411
	b. Real Estate Mills	23.2719	
I.	**2020-21 Data**		
	c. 2018 STEB Market Value	$622,706,949	$622,706,949
	d. Assessed Value	$657,529,261	$657,529,261
	e. Assessed Value of New Constr/ Renov	$0	$0
	2019-20 Calculations		
	f. 2019-20 Tax Levy	$14,902,659	$14,902,659
	(a * b)		
	2020-21 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2019-20 Tax Levy	$14,902,659	$14,902,659
	(f Total * g)		
	i. Base Mills Subject to Index	23.2719	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed	$15,301,955	$15,301,955
	(Approx. Tax Levy * g)		
	l. 2020-21 Real Estate Tax Rate	**23.2719**	
III.	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$15,301,955	$15,301,955
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$14,946,423
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$14,199,102
	(n * Est. Pct. Collection)		

Act 1 Index (current): **2.6%**

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	**$14,199,102**	
Amount of Tax Relief for Homestead Exclusions	**$355,532**	
Total Approx. Tax Revenue:	**$14,554,634**	
Approx. Tax Levy for Tax Rate Calculation:	**$15,301,955**	

		Allegheny	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	23.8769	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$15,699,760	$15,699,760
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$6,869.00	
V.	Number of Homestead/Farmstead Properties	2224	2224
	Median Assessed Value of Homestead Properties		$138,600

Act 1 Index (current): 2.6%

Calculation Method: **Rate**

	Allegheny	Total
Approx. Tax Revenue from RE Taxes:	**$14,199,102**	
Amount of Tax Relief for Homestead Exclusions	**$355,532**	
Total Approx. Tax Revenue:	**$14,554,634**	
Approx. Tax Levy for Tax Rate Calculation:	**$15,301,955**	

State Property Tax Reduction Allocation used for: Homestead Exclusions	$355,532	Lowering RE Tax Rate	$0	$355,532
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$355,532**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Allegheny	657,529,261	23.2719	15,301,955						95.00000%		
Totals:	**657,529,261**		**15,301,955**	-	355,532	=	14,946,423	X	95.00000%	=	14,199,102

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	21,000	21,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**21,000**	**21,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,141,000	1,141,000
6152	Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	230,000	230,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**1,371,000**	**1,371,000**
	Total Act 511, Current Taxes				**1,392,000**
		Act 511 Tax Limit -->	**622,706,949 X** **Market Value**	**12** **Mills**	**7,472,483** **(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2019-20 (Rebalanced)	Tax Rate Charged in: 2020-21	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2019-20 (Rebalanced)	Additional Tax Rate Charged in: 2020-21	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	23.2719	23.2719	0.00%	Yes	2.6%				
6120	Current Per Capita Taxes, Section 679					2.6%				
	Current Act 511 Taxes – Flat Rate Assessments									
6142	Current Act 511 Occupation Taxes - Flat Rate					2.6%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	2.6%				
6144	Current Act 511 Trailer Taxes					2.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.6%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6152	Current Act 511 Occupation Taxes					2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6154	Current Act 511 Amusement Taxes					2.6%				
6155	Current Act 511 Business Privilege Taxes					2.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.6%				
6157	Current Act 511 Mercantile Taxes					2.6%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,130,672
1200 Special Programs - Elementary / Secondary	2,830,580
1300 Vocational Education	589,375
1400 Other Instructional Programs - Elementary / Secondary	162,220
Total Instruction	**$13,712,847**
2000 Support Services	
2100 Support Services - Students	552,940
2200 Support Services - Instructional Staff	1,953,086
2300 Support Services - Administration	1,827,002
2400 Support Services - Pupil Health	157,040
2500 Support Services - Business	421,251
2600 Operation and Maintenance of Plant Services	1,655,980
2700 Student Transportation Services	1,057,754
2900 Other Support Services	20,000
Total Support Services	**$7,645,053**
3000 Operation of Non-Instructional Services	
3200 Student Activities	787,369
3300 Community Services	66,171
Total Operation of Non-Instructional Services	**$853,540**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	44,600
Total Facilities Acquisition, Construction and Improvement Services	**$44,600**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,699,900
5200 Interfund Transfers - Out	40,000
5900 Budgetary Reserve	125,316
Total Other Expenditures and Financing Uses	**$1,865,216**
Total Estimated Expenditures and Other Financing Uses	**$24,121,256**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,502,957
200 Personnel Services - Employee Benefits	3,626,615
300 Purchased Professional and Technical Services	199,350
400 Purchased Property Services	4,250
500 Other Purchased Services	563,750
600 Supplies	185,650
700 Property	10,800
800 Other Objects	37,300
Total Regular Programs - Elementary / Secondary	**$10,130,672**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	965,433
200 Personnel Services - Employee Benefits	609,073
300 Purchased Professional and Technical Services	247,000
500 Other Purchased Services	996,374
600 Supplies	9,000
700 Property	3,500
800 Other Objects	200
Total Special Programs - Elementary / Secondary	**$2,830,580**
1300 Vocational Education	
100 Personnel Services - Salaries	216,942
200 Personnel Services - Employee Benefits	144,533
500 Other Purchased Services	206,000
600 Supplies	19,600
700 Property	2,300
Total Vocational Education	**$589,375**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	14,420
500 Other Purchased Services	135,000
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	**$162,220**
Total Instruction	**$13,712,847**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	316,676
200 Personnel Services - Employee Benefits	214,314
300 Purchased Professional and Technical Services	9,500
500 Other Purchased Services	3,800
600 Supplies	6,650
800 Other Objects	2,000
Total Support Services - Students	**$552,940**
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	898,756
200 Personnel Services - Employee Benefits	572,480
300 Purchased Professional and Technical Services	14,700
500 Other Purchased Services	2,500
600 Supplies	348,650
700 Property	113,000
800 Other Objects	3,000
Total Support Services - Instructional Staff	**$1,953,086**
2300 Support Services - Administration	
100 Personnel Services - Salaries	850,495
200 Personnel Services - Employee Benefits	559,507
300 Purchased Professional and Technical Services	295,600
500 Other Purchased Services	63,950
600 Supplies	25,100
700 Property	1,500
800 Other Objects	30,850
Total Support Services - Administration	**$1,827,002**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	73,782
200 Personnel Services - Employee Benefits	58,608
300 Purchased Professional and Technical Services	18,100
500 Other Purchased Services	500
600 Supplies	4,600
700 Property	1,200
800 Other Objects	250
Total Support Services - Pupil Health	**$157,040**
2500 Support Services - Business	
100 Personnel Services - Salaries	240,326
200 Personnel Services - Employee Benefits	152,825
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	10,100
600 Supplies	9,000
800 Other Objects	8,000
Total Support Services - Business	**$421,251**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	617,843
200 Personnel Services - Employee Benefits	378,637
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	173,600
500 Other Purchased Services	114,900
600 Supplies	312,500
700 Property	9,500
Total Operation and Maintenance of Plant Services	**$1,655,980**
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,000

Description	Amount
500 Other Purchased Services	1,056,754
Total Student Transportation Services	**$1,057,754**
2900 Other Support Services	
500 Other Purchased Services	20,000
Total Other Support Services	**$20,000**
Total Support Services	**$7,645,053**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	318,181
200 Personnel Services - Employee Benefits	151,188
300 Purchased Professional and Technical Services	47,400
400 Purchased Property Services	92,100
500 Other Purchased Services	82,800
600 Supplies	18,800
700 Property	46,400
800 Other Objects	30,500
Total Student Activities	**$787,369**
3300 Community Services	
100 Personnel Services - Salaries	6,100
200 Personnel Services - Employee Benefits	2,571
300 Purchased Professional and Technical Services	52,000
600 Supplies	3,000
800 Other Objects	2,500
Total Community Services	**$66,171**
Total Operation of Non-Instructional Services	**$853,540**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	20,000
700 Property	24,600
Total Facilities Acquisition, Construction and Improvement Services	**$44,600**
Total Facilities Acquisition, Construction and Improvement Services	**$44,600**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	684,567
900 Other Uses of Funds	1,015,333
Total Debt Service / Other Expenditures and Financing Uses	**$1,699,900**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	40,000
Total Interfund Transfers - Out	**$40,000**
5900 Budgetary Reserve	
800 Other Objects	125,316

Description	Amount
Total Budgetary Reserve	$125,316
Total Other Expenditures and Financing Uses	$1,865,216
TOTAL EXPENDITURES	$24,121,256

Cash and Short-Term Investments	06/30/2020 Estimate	06/30/2021 Projection
General Fund	5,400,000	5,400,000
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	1,167,219	1,200,000
Other Capital Projects Fund	500,000	7,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	60,000	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	76,000	72,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$7,253,219**	**$14,282,000**

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		

	06/30/2020 Estimate	06/30/2021 Projection
Long-Term Investments		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$7,253,219**	**$14,282,000**

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
0510 Bonds Payable	18,365,000	25,365,000
0520 Extended-Term Financing Agreements Payable		100,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	45,600	32,100
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,914,551	3,475,000
0599 Other Noncurrent Liabilities	30,531,000	25,500,000
Total General Fund	**$52,856,151**	**$54,472,100**
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		

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		
Total Permanent Fund		
Total Long-Term Indebtedness	**$52,856,151**	**$54,472,100**

Short-Term Payables	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$52,856,151**	**$54,472,100**

Account Description	Amounts
0810 Nonspendable Fund Balance	195,552
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,352,424
0840 Assigned Fund Balance	589,283
0850 Unassigned Fund Balance	1,931,516
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$3,873,223**
5900 Budgetary Reserve	**125,316**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$4,194,091**