

FINAL GENERAL FUND BUDGET

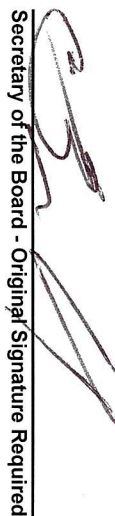
Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2019


President of the Board - Original Signature Required

Date 6/12/19


Secretary of the Board - Original Signature Required

Date 6-12-2019


Chief School Administrator - Original Signature Required

Date 6/12/19

Greg Mayle

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Extn :5451

Contact Person

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conneaut SD	COUNTY : Crawford	AUN : 105201033
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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	\$39811193
Ending Unassigned Fund Balance	\$3000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.5%

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

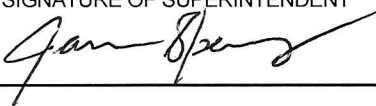
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/12/19
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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)

School District Name : Conneaut SD	County : Crawford	AUN Number : 105201033
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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 5-10-2019
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DUE DATE: IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

LEA :

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<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.	A budgetary reserve is maintained to allow flexibility for unforeseen expenditures that may arise during a given 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.	The District maintains an unassigned fund balance to allow flexibility as it relates to budgetary fluctuations across multiple years
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District's Board of Directors has committed funds for various projects and future expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District has assigned funds for various projects and future expenditures.

<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	546,217	
0820 Restricted Fund Balance	32,251	
0830 Committed Fund Balance	5,893,370	
0840 Assigned Fund Balance	1,646,009	
0850 Unassigned Fund Balance	3,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,539,379</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,256,813	
7000 Revenue from State Sources	20,883,448	
8000 Revenue from Federal Sources	1,321,865	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$39,462,126</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$50,001,505</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,985,663
6113 Public Utility Realty Taxes	15,500
6114 Payments in Lieu of Current Taxes - State / Local	108,930
6120 Current Per Capita Taxes, Section 679	41,860
6140 Current Act 511 Taxes - Flat Rate Assessments	41,860
6150 Current Act 511 Taxes - Proportional Assessments	1,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,414,000
6500 Earnings on Investments	300,800
6700 Revenues from LEA Activities	32,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	454,500
6910 Rentals	16,300
6920 Contributions and Donations from Private Sources	29,000
6940 Tuition from Patrons	75,000
6960 Services Provided Other Local Governmental Units / LEAs	27,500
6990 Refunds and Other Miscellaneous Revenue	63,700
REVENUE FROM LOCAL SOURCES	\$17,256,813
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,214,487
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	30,000
7271 Special Education funds for School-Aged Pupils	1,743,785
7311 Pupil Transportation Subsidy	2,525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	617,955
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	971,703
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	426,026
7810 State Share of Social Security and Medicare Taxes	582,483
7820 State Share of Retirement Contributions	2,575,009
REVENUE FROM STATE SOURCES	\$20,883,448
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	827,786
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,604

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21St Century Schools	52,475
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	325,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,321,865
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,462,126

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,985,663	
Amount of Tax Relief for Homestead Exclusions	<u>\$971,801</u>	
Total Approx. Tax Revenue:	\$13,957,464	
Approx. Tax Levy for Tax Rate Calculation:	\$15,378,446	
	Crawford	Total

2018-19 Data		
a. Assessed Value	\$293,307,984	\$293,307,984
b. Real Estate Mills	51.5500	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$936,253,354	\$936,253,354
d. Assessed Value	\$298,320,970	\$298,320,970
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$15,120,027	\$15,120,027
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$15,120,027	\$15,120,027
(f Total * g)		
i. Base Mills Subject to Index	51.5500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.13662%	90.13662%
k. Tax Levy Needed	\$15,378,446	\$15,378,446
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	51.5500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,378,446	\$15,378,446
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,406,645
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,985,663
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,985,663	
Amount of Tax Relief for Homestead Exclusions	<u>\$971,801</u>	
Total Approx. Tax Revenue:	\$13,957,464	
Approx. Tax Levy for Tax Rate Calculation:	\$15,378,446	
	Crawford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	53.1480	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,855,163	\$15,855,163
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	\$3,934.00	
Number of Homestead/Farmstead Properties	4805	4805
Median Assessed Value of Homestead Properties		\$25,713

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,985,663
Amount of Tax Relief for Homestead Exclusions	<u>\$971,801</u>
Total Approx. Tax Revenue:	\$13,957,464
Approx. Tax Levy for Tax Rate Calculation:	\$15,378,446
	Crawford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$971,703	Lowering RE Tax Rate	\$0	\$971,703
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$98			\$98
Amount of Tax Relief from State/Local Sources				\$971,801

CODE							
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>	
Crawford	298,320,970	51.5500	15,378,446			90.13662%	
Totals:	298,320,970		15,378,446	-	971,801 =	14,406,645 X	90.13662% = 12,985,663

		<u>Rate</u>		<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00		41,860	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	42,500	41,860
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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				42,500	41,860

6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,425,000	1,425,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000	225,000
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	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments				1,650,000	1,650,000
Total Act 511, Current Taxes					1,691,860

Act 511 Tax Limit -->	936,253,354 X	12	11,235,040
	Market Value	Mills	(511 Limit)

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> Crawford	51.5500	51.5500	0.00%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,308,275
1200 Special Programs - Elementary / Secondary	5,043,804
1300 Vocational Education	2,598,089
1400 Other Instructional Programs - Elementary / Secondary	291,492
1500 Nonpublic School Programs	5,000
Total Instruction	\$21,246,660
2000 Support Services	
2100 Support Services - Students	1,097,765
2200 Support Services - Instructional Staff	1,241,438
2300 Support Services - Administration	2,484,288
2400 Support Services - Pupil Health	577,731
2500 Support Services - Business	505,291
2600 Operation and Maintenance of Plant Services	3,061,809
2700 Student Transportation Services	3,876,221
2800 Support Services - Central	902,652
2900 Other Support Services	53,063
Total Support Services	\$13,800,258
3000 Operation of Non-Instructional Services	
3200 Student Activities	914,835
3300 Community Services	26,774
Total Operation of Non-Instructional Services	\$941,609
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,647,666
5200 Interfund Transfers - Out	50,000
5900 Budgetary Reserve	125,000
Total Other Expenditures and Financing Uses	\$3,822,666
Total Estimated Expenditures and Other Financing Uses	\$39,811,193

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,815,460
200 Personnel Services - Employee Benefits	4,703,631
300 Purchased Professional and Technical Services	290,925
400 Purchased Property Services	21,000
500 Other Purchased Services	954,945
600 Supplies	503,809
700 Property	16,825
800 Other Objects	1,680
Total Regular Programs - Elementary / Secondary	\$13,308,275
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,910,845
200 Personnel Services - Employee Benefits	1,327,196
300 Purchased Professional and Technical Services	1,055,205
400 Purchased Property Services	250
500 Other Purchased Services	711,638
600 Supplies	38,170
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$5,043,804
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	798,431
200 Personnel Services - Employee Benefits	503,904
300 Purchased Professional and Technical Services	15,876
400 Purchased Property Services	8,860
500 Other Purchased Services	1,195,236
600 Supplies	68,927
700 Property	6,855
Total Vocational Education	\$2,598,089
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,500
200 Personnel Services - Employee Benefits	10,176
300 Purchased Professional and Technical Services	122,000
500 Other Purchased Services	132,914
600 Supplies	2,500
800 Other Objects	402
Total Other Instructional Programs - Elementary / Secondary	\$291,492
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$21,246,660
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	590,935

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	403,498
300	Purchased Professional and Technical Services	41,434
500	Other Purchased Services	18,050
600	Supplies	42,298
800	Other Objects	1,550
Total Support Services - Students		\$1,097,765
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	585,095
200	Personnel Services - Employee Benefits	489,200
300	Purchased Professional and Technical Services	73,551
400	Purchased Property Services	900
500	Other Purchased Services	15,322
600	Supplies	76,270
700	Property	600
800	Other Objects	500
Total Support Services - Instructional Staff		\$1,241,438
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,172,415
200	Personnel Services - Employee Benefits	845,184
300	Purchased Professional and Technical Services	305,100
400	Purchased Property Services	1,450
500	Other Purchased Services	70,301
600	Supplies	66,793
800	Other Objects	23,045
Total Support Services - Administration		\$2,484,288
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	304,959
200	Personnel Services - Employee Benefits	229,893
300	Purchased Professional and Technical Services	21,860
400	Purchased Property Services	1,225
500	Other Purchased Services	3,514
600	Supplies	16,280
Total Support Services - Pupil Health		\$577,731
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	207,004
200	Personnel Services - Employee Benefits	185,492
300	Purchased Professional and Technical Services	31,500
500	Other Purchased Services	15,004
600	Supplies	45,440
800	Other Objects	20,851
Total Support Services - Business		\$505,291
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	408,801
200	Personnel Services - Employee Benefits	326,884
300	Purchased Professional and Technical Services	45,375

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,405,817
500 Other Purchased Services	129,316
600 Supplies	713,190
700 Property	31,554
800 Other Objects	872
Total Operation and Maintenance of Plant Services	\$3,061,809
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,876,221
Total Student Transportation Services	\$3,876,221
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	255,967
200 Personnel Services - Employee Benefits	181,634
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	8,000
500 Other Purchased Services	95,051
600 Supplies	229,000
700 Property	120,000
800 Other Objects	1,000
Total Support Services - Central	\$902,652
2900 <u>Other Support Services</u>	
500 Other Purchased Services	53,063
Total Other Support Services	\$53,063
Total Support Services	\$13,800,258
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	370,671
200 Personnel Services - Employee Benefits	167,541
300 Purchased Professional and Technical Services	83,160
400 Purchased Property Services	45,278
500 Other Purchased Services	93,600
600 Supplies	117,464
700 Property	34,029
800 Other Objects	3,092
Total Student Activities	\$914,835
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,274
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,500
600 Supplies	12,500
800 Other Objects	2,500
Total Community Services	\$26,774
Total Operation of Non-Instructional Services	\$941,609

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,267,666
900 Other Uses of Funds	2,380,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,647,666
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	125,000
Total Budgetary Reserve	\$125,000
Total Other Expenditures and Financing Uses	\$3,822,666
TOTAL EXPENDITURES	\$39,811,193

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Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	14,176,157	13,827,091
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	2,735,529	1,904,773
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	30,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	68,000	68,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	68,000	68,000
Other Agency Fund	238,000	239,000
Permanent Fund		
Total Cash and Short-Term Investments	\$17,315,686	\$16,136,864

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,315,686	\$16,136,864

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	27,945,000	26,745,000
0520 Extended-Term Financing Agreements Payable	1,305,000	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	975,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,750,000	17,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$46,975,000	\$44,745,000
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>	
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	\$46,975,000	\$44,745,000	

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,380,000	2,505,000
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	\$2,380,000	\$2,505,000
TOTAL INDEBTEDNESS	\$49,355,000	\$47,250,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	546,217
0820 Restricted Fund Balance	32,251
0830 Committed Fund Balance	5,893,370
0840 Assigned Fund Balance	1,296,942
0850 Unassigned Fund Balance	3,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,190,312
5900 Budgetary Reserve	125,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,893,780