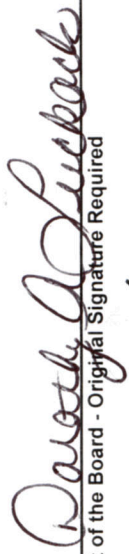


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2020



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Greg Mayle

Contact Person

greg.mayle@conneautsd.org

Email Address

6-11-2020

Date

6-11-2020

Date

6/10/20

Date

(814)683-5900

Extn :5451

Telephone

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 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 2020-2021 (compared to 2019-2020)?

Yes ☐

No ☒

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


Total Budgeted Expenditures	\$50473739
Ending Unassigned Fund Balance	\$4000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

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 6/10/20
--	-----------------

DUE DATE: AUGUST 15, 2020

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 : 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 5-13-2020
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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>
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 mitigate unforeseen expenditures that may arise during the 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.
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 maintains a committed fund balance.

<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	159,691	
0820 Restricted Fund Balance	38,884	
0830 Committed Fund Balance	5,893,370	
0840 Assigned Fund Balance	4,613,588	
0850 Unassigned Fund Balance	2,121,094	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,628,052</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,908,787	
7000 Revenue from State Sources	21,129,702	
8000 Revenue from Federal Sources	2,552,210	
9000 Other Financing Sources	9,883,040	
Total Estimated Revenues And Other Financing Sources		<u>\$50,473,739</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$63,101,791</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,921,199
6113 Public Utility Realty Taxes	14,500
6114 Payments in Lieu of Current Taxes - State / Local	110,728
6120 Current Per Capita Taxes, Section 679	41,360
6140 Current Act 511 Taxes - Flat Rate Assessments	41,360
6150 Current Act 511 Taxes - Proportional Assessments	1,530,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,329,000
6500 Earnings on Investments	181,034
6700 Revenues from LEA Activities	32,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	425,900
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	33,000
6940 Tuition from Patrons	150,506
6960 Services Provided Other Local Governmental Units / LEAs	19,500
6990 Refunds and Other Miscellaneous Revenue	63,400
REVENUE FROM LOCAL SOURCES	\$16,908,787
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,336,835
7112 Basic Education Funding-Social Security	576,444
7160 Tuition for Orphans Subsidy	55,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	1,785,203
7311 Pupil Transportation Subsidy	2,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	86,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	688,585
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,500
7340 State Property Tax Reduction Allocation	971,014
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	426,026
7820 State Share of Retirement Contributions	2,681,095
REVENUE FROM STATE SOURCES	\$21,129,702
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	251,985
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,038,764

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	154,513
8517 NCLB, Title IV - 21St Century Schools	61,026
8519 NCLB, Title VI - Flexibility and Accountability	35,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	660,922
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	325,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$2,552,210
OTHER FINANCING SOURCES	
9100 Sale of Bonds	9,883,040
OTHER FINANCING SOURCES	\$9,883,040
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	50,473,739

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,921,199	
Amount of Tax Relief for Homestead Exclusions	<u>\$971,014</u>	
Total Approx. Tax Revenue:	\$13,892,213	
Approx. Tax Levy for Tax Rate Calculation:	\$15,369,245	
	Crawford	Total

2019-20 Data		
a. Assessed Value	\$298,320,970	\$298,320,970
b. Real Estate Mills	51.5500	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$947,237,618	\$947,237,618
d. Assessed Value	\$298,142,509	\$298,142,509
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$15,378,446	\$15,378,446
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$15,378,446	\$15,378,446
(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	89.74157%	89.74157%
k. Tax Levy Needed	\$15,369,245	\$15,369,245
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	51.5500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,369,246	\$15,369,246
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,398,232
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,921,199
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,921,199	
Amount of Tax Relief for Homestead Exclusions	<u>\$971,014</u>	
Total Approx. Tax Revenue:	\$13,892,213	
Approx. Tax Levy for Tax Rate Calculation:	\$15,369,245	
	Crawford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	53.3542	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,907,155	\$15,907,155
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	\$3,998.00	
Number of Homestead/Farmstead Properties	4726	4726
Median Assessed Value of Homestead Properties		\$25,950

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,921,199
Amount of Tax Relief for Homestead Exclusions	<u>\$971,014</u>
Total Approx. Tax Revenue:	\$13,892,213
Approx. Tax Levy for Tax Rate Calculation:	\$15,369,245
	Crawford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$971,014	Lowering RE Tax Rate	\$0	\$971,014
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$971,014

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	298,142,509	51.5500	15,369,246			89.74157%		
Totals:	298,142,509		15,369,246	-	971,014 =	14,398,232 X	89.74157% = 12,921,199	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			41,360	
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	46,200	41,360	
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						46,200	41,360	
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%	1,350,000	1,350,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	180,000	180,000	
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						1,530,000	1,530,000	
Total Act 511, Current Taxes							1,571,360	
Act 511 Tax Limit -->				947,237,618 X	12	11,366,851		
				Market Value	Mills	(511 Limit)		

LEA : 105201033 Conneaut SD

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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Crawford	51.5500	51.5500	0.00%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,475,076
1200 Special Programs - Elementary / Secondary	5,217,409
1300 Vocational Education	2,595,323
1400 Other Instructional Programs - Elementary / Secondary	271,843
1500 Nonpublic School Programs	16,237
Total Instruction	\$21,575,888
2000 Support Services	
2100 Support Services - Students	1,197,377
2200 Support Services - Instructional Staff	1,359,224
2300 Support Services - Administration	2,552,867
2400 Support Services - Pupil Health	653,346
2500 Support Services - Business	516,635
2600 Operation and Maintenance of Plant Services	3,114,483
2700 Student Transportation Services	3,957,500
2800 Support Services - Central	901,041
2900 Other Support Services	52,867
Total Support Services	\$14,305,340
3000 Operation of Non-Instructional Services	
3200 Student Activities	984,126
3300 Community Services	21,298
Total Operation of Non-Instructional Services	\$1,005,424
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,290,434
5900 Budgetary Reserve	296,653
Total Other Expenditures and Financing Uses	\$13,587,087
Total Estimated Expenditures and Other Financing Uses	\$50,473,739

LEA : 105201033 Conneaut SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,052,406
200 Personnel Services - Employee Benefits	4,900,905
300 Purchased Professional and Technical Services	193,625
400 Purchased Property Services	21,015
500 Other Purchased Services	760,603
600 Supplies	540,904
700 Property	4,158
800 Other Objects	1,460
Total Regular Programs - Elementary / Secondary	\$13,475,076
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,985,782
200 Personnel Services - Employee Benefits	1,352,507
300 Purchased Professional and Technical Services	1,181,009
400 Purchased Property Services	250
500 Other Purchased Services	667,367
600 Supplies	29,843
800 Other Objects	651
Total Special Programs - Elementary / Secondary	\$5,217,409
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	811,517
200 Personnel Services - Employee Benefits	546,256
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	8,510
500 Other Purchased Services	1,130,306
600 Supplies	68,050
700 Property	10,684
Total Vocational Education	\$2,595,323
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	44,272
200 Personnel Services - Employee Benefits	17,365
500 Other Purchased Services	162,300
600 Supplies	47,906
Total Other Instructional Programs - Elementary / Secondary	\$271,843
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	16,237
Total Nonpublic School Programs	\$16,237
Total Instruction	\$21,575,888
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	651,075
200 Personnel Services - Employee Benefits	444,813
300 Purchased Professional and Technical Services	35,000

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	18,877
600	Supplies	46,139
800	Other Objects	1,473
Total Support Services - Students		\$1,197,377
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	667,819
200	Personnel Services - Employee Benefits	514,117
300	Purchased Professional and Technical Services	89,495
400	Purchased Property Services	500
500	Other Purchased Services	27,622
600	Supplies	58,471
700	Property	700
800	Other Objects	500
Total Support Services - Instructional Staff		\$1,359,224
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,186,776
200	Personnel Services - Employee Benefits	824,361
300	Purchased Professional and Technical Services	267,050
400	Purchased Property Services	1,825
500	Other Purchased Services	53,581
600	Supplies	63,592
800	Other Objects	155,682
Total Support Services - Administration		\$2,552,867
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	346,747
200	Personnel Services - Employee Benefits	266,788
300	Purchased Professional and Technical Services	18,500
400	Purchased Property Services	1,500
500	Other Purchased Services	3,831
600	Supplies	15,980
Total Support Services - Pupil Health		\$653,346
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	212,684
200	Personnel Services - Employee Benefits	193,613
300	Purchased Professional and Technical Services	31,000
500	Other Purchased Services	11,941
600	Supplies	43,795
700	Property	2,500
800	Other Objects	21,102
Total Support Services - Business		\$516,635
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	369,332
200	Personnel Services - Employee Benefits	327,962
300	Purchased Professional and Technical Services	44,493
400	Purchased Property Services	1,491,192

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	127,711
600	Supplies	729,746
700	Property	23,100
800	Other Objects	947
Total Operation and Maintenance of Plant Services		\$3,114,483
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	3,957,500
Total Student Transportation Services		\$3,957,500
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	264,792
200	Personnel Services - Employee Benefits	176,465
300	Purchased Professional and Technical Services	21,000
400	Purchased Property Services	8,000
500	Other Purchased Services	93,784
600	Supplies	241,000
700	Property	95,000
800	Other Objects	1,000
Total Support Services - Central		\$901,041
2900 <u>Other Support Services</u>		
500	Other Purchased Services	52,867
Total Other Support Services		\$52,867
Total Support Services		\$14,305,340
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	407,484
200	Personnel Services - Employee Benefits	181,912
300	Purchased Professional and Technical Services	89,742
400	Purchased Property Services	51,817
500	Other Purchased Services	110,240
600	Supplies	114,382
700	Property	24,530
800	Other Objects	4,019
Total Student Activities		\$984,126
3300 <u>Community Services</u>		
300	Purchased Professional and Technical Services	5,000
500	Other Purchased Services	2,500
600	Supplies	11,298
800	Other Objects	2,500
Total Community Services		\$21,298
Total Operation of Non-Instructional Services		\$1,005,424
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	1,033,816

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	12,256,618
Total Debt Service / Other Expenditures and Financing Uses	\$13,290,434
5900 <u>Budgetary Reserve</u>	
800 Other Objects	296,653
Total Budgetary Reserve	\$296,653
Total Other Expenditures and Financing Uses	\$13,587,087
TOTAL EXPENDITURES	\$50,473,739

LEA : 105201033 Conneaut SD

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Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	11,000,000	11,350,000
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	3,124,939	2,176,997
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	\$14,124,939	\$13,526,997

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	2,750,000	2,400,000
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		
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		

LEA : 105201033 Conneaut SD

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$2,750,000	\$2,400,000
TOTAL CASH AND INVESTMENTS	\$16,874,939	\$15,926,997

LEA : 105201033 Conneaut SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	26,745,000	24,140,000
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	\$26,745,000	\$24,140,000
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>06/30/2020 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		
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>06/30/2020 Estimate</u>	<u>06/30/2021 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>06/30/2020 Estimate</u>	<u>06/30/2021 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		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$26,745,000	\$24,140,000	

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<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	2,505,000	2,605,000
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	\$2,505,000	\$2,605,000
TOTAL INDEBTEDNESS	\$29,250,000	\$26,745,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	159,691
0820 Restricted Fund Balance	38,884
0830 Committed Fund Balance	8,628,052
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,628,052
5900 Budgetary Reserve	296,653
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,123,280