

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2020


President of the Board - Original Signature RequiredDate 6/9/20
Secretary of the Board - Original Signature RequiredDate 6/9/2020
Chief School Administrator - Original Signature RequiredDate 6/9/2020

Daniel Simpson

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fannett-Metal SD	COUNTY : Franklin	AUN : 112282004
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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	\$8133921
Ending Unassigned Fund Balance	\$960000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.8%

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 <i>David A. Burnett</i>	DATE <i>6/9/2020</i>
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

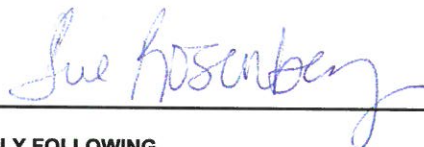
24 PS 6-687(a)(1)

(03/2006)

School District Name : Fannett-Metal SD	County : Franklin	AUN Number : 112282004
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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 5-5-20
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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>
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.	Unassigned Fund Balance to be used to cover future increases in operating costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future healthcare insurance increases, retirement contributions, leave payouts upon retirement, technology upgrades, and capital improvements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for athletic activities.

<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	2,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,056,879	
0840 Assigned Fund Balance	22,000	
0850 Unassigned Fund Balance	962,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,040,879</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,620,218	
7000 Revenue from State Sources	4,117,046	
8000 Revenue from Federal Sources	396,657	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$8,133,921</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$11,174,800</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,753,728
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	3,035
6114 Payments in Lieu of Current Taxes - State / Local	14,390
6120 Current Per Capita Taxes, Section 679	13,200
6140 Current Act 511 Taxes - Flat Rate Assessments	13,200
6150 Current Act 511 Taxes - Proportional Assessments	465,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	141,800
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	2,025
6800 Revenues from Intermediary Sources / Pass-Through Funds	97,500
6910 Rentals	5,500
6920 Contributions and Donations from Private Sources	30,800
6940 Tuition from Patrons	540
6990 Refunds and Other Miscellaneous Revenue	4,500
REVENUE FROM LOCAL SOURCES	\$3,620,218
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,388,770
7112 Basic Education Funding-Social Security	114,500
7271 Special Education funds for School-Aged Pupils	356,471
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	304,600
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	6,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,200
7340 State Property Tax Reduction Allocation	111,114
7360 Safe Schools	92,970
7505 Ready to Learn Block Grant	76,871
7820 State Share of Retirement Contributions	507,800
REVENUE FROM STATE SOURCES	\$4,117,046
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	302,054
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	41,984
8517 NCLB, Title IV - 21st Century Schools	22,533
8519 NCLB, Title VI - Flexibility and Accountability	9,586

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	20,500
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$396,657
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	8,133,921

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,754,100		
Amount of Tax Relief for Homestead Exclusions	<u>\$111,654</u>		
Total Approx. Tax Revenue:	\$2,865,754		
Approx. Tax Levy for Tax Rate Calculation:	\$3,023,825		

	Franklin	Perry	Total
2019-20 Data			
a. Assessed Value	\$35,674,330	\$11,875,700	\$47,550,030
b. Real Estate Mills	80.5000	8.9000	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$307,738,844	\$10,521,626	\$318,260,470
d. Assessed Value	\$36,092,590	\$11,840,200	\$47,932,790
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$2,871,784	\$105,694	\$2,977,478
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	96.69402%	3.30598%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$2,879,043	\$98,435	\$2,977,478
(f Total * g)			
i. Base Mills Subject to Index	80.7034	8.9000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.54000%	95.51000%	94.57207%
k. Tax Levy Needed	\$2,923,858	\$99,967	\$3,023,825
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	81.0000	8.4400	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$2,923,500	\$99,931	\$3,023,431
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,911,777
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,753,728
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,754,100		
Amount of Tax Relief for Homestead Exclusions	<u>\$111,654</u>		
Total Approx. Tax Revenue:	\$2,865,754		
Approx. Tax Levy for Tax Rate Calculation:	\$3,023,825		

	Franklin	Perry	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	83.2859	9.1848	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,006,004	\$108,750	\$3,114,754
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$1,242.00	\$11,921.00	
Number of Homestead/Farmstead Properties	1087	37	1124
Median Assessed Value of Homestead Properties			\$131,250

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,754,100		
Amount of Tax Relief for Homestead Exclusions	<u>\$111,654</u>		
Total Approx. Tax Revenue:	\$2,865,754		
Approx. Tax Levy for Tax Rate Calculation:	\$3,023,825		
	Franklin	Perry	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$111,114	Lowering RE Tax Rate	\$0	\$111,114
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$540			\$540
Amount of Tax Relief from State/Local Sources				\$111,654

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>		
Franklin	36,092,590	81.0000	2,923,500				94.54000%		
Perry	11,840,200	8.4400	99,931				95.51000%		
Totals:	47,932,790		3,023,431	-	111,654	=	2,911,777	X	94.57207% = 2,753,728
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					13,200
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		13,200		13,200
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							13,200		13,200
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%		405,000		405,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		60,000		60,000
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							465,000		465,000
Total Act 511, Current Taxes									478,200
Act 511 Tax Limit -->					318,260,470	X	12		3,819,126
					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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Franklin	80.7034	81.0000	0.37%	Yes	3.2%				
	Perry	8.9000	8.4400	-5.15%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

LEA : 112282004 Fannett-Metal SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	3,879,726
1200 Special Programs - Elementary / Secondary	919,741
1300 Vocational Education	118,907
1400 Other Instructional Programs - Elementary / Secondary	71,022
1800 Pre-Kindergarten	144,250
Total Instruction	\$5,133,646
2000 Support Services	
2100 Support Services - Students	238,885
2200 Support Services - Instructional Staff	387,567
2300 Support Services - Administration	773,852
2400 Support Services - Pupil Health	155,240
2500 Support Services - Business	174,171
2600 Operation and Maintenance of Plant Services	568,142
2700 Student Transportation Services	428,950
2900 Other Support Services	2,600
Total Support Services	\$2,729,407
3000 Operation of Non-Instructional Services	
3200 Student Activities	149,398
Total Operation of Non-Instructional Services	\$149,398
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	116,470
Total Facilities Acquisition, Construction and Improvement Services	\$116,470
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	5,000
Total Other Expenditures and Financing Uses	\$5,000
Total Estimated Expenditures and Other Financing Uses	\$8,133,921

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,015,077
200 Personnel Services - Employee Benefits	1,500,281
300 Purchased Professional and Technical Services	49,800
400 Purchased Property Services	8,784
500 Other Purchased Services	256,049
600 Supplies	48,545
700 Property	1,190
Total Regular Programs - Elementary / Secondary	\$3,879,726
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	296,609
200 Personnel Services - Employee Benefits	230,794
300 Purchased Professional and Technical Services	223,525
500 Other Purchased Services	164,438
600 Supplies	4,075
700 Property	300
Total Special Programs - Elementary / Secondary	\$919,741
1300 <u>Vocational Education</u>	
500 Other Purchased Services	118,907
Total Vocational Education	\$118,907
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,185
200 Personnel Services - Employee Benefits	500
500 Other Purchased Services	69,337
Total Other Instructional Programs - Elementary / Secondary	\$71,022
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	144,250
Total Pre-Kindergarten	\$144,250
Total Instruction	\$5,133,646
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	94,197
200 Personnel Services - Employee Benefits	89,726
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	300
600 Supplies	1,662
Total Support Services - Students	\$238,885
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	21,925
200 Personnel Services - Employee Benefits	19,266
300 Purchased Professional and Technical Services	246,110
400 Purchased Property Services	2,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,160
600 Supplies	33,506
700 Property	63,600
Total Support Services - Instructional Staff	\$387,567
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	391,855
200 Personnel Services - Employee Benefits	277,093
300 Purchased Professional and Technical Services	35,950
400 Purchased Property Services	11,168
500 Other Purchased Services	23,046
600 Supplies	25,485
800 Other Objects	9,255
Total Support Services - Administration	\$773,852
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	69,600
200 Personnel Services - Employee Benefits	54,365
300 Purchased Professional and Technical Services	29,550
400 Purchased Property Services	125
600 Supplies	1,600
Total Support Services - Pupil Health	\$155,240
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	93,554
200 Personnel Services - Employee Benefits	65,157
300 Purchased Professional and Technical Services	1,150
500 Other Purchased Services	721
600 Supplies	8,100
800 Other Objects	5,489
Total Support Services - Business	\$174,171
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	130,670
200 Personnel Services - Employee Benefits	102,078
300 Purchased Professional and Technical Services	23,882
400 Purchased Property Services	69,437
500 Other Purchased Services	80,400
600 Supplies	159,400
800 Other Objects	2,275
Total Operation and Maintenance of Plant Services	\$568,142
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	424,650
600 Supplies	4,300
Total Student Transportation Services	\$428,950
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,600
Total Other Support Services	\$2,600

<u>Description</u>	<u>Amount</u>
Total Support Services	\$2,729,407
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	90,807
200 Personnel Services - Employee Benefits	38,286
500 Other Purchased Services	17,420
600 Supplies	2,885
Total Student Activities	\$149,398
Total Operation of Non-Instructional Services	\$149,398
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	98,970
700 Property	17,500
Total Facilities Acquisition, Construction and Improvement Services	\$116,470
Total Facilities Acquisition, Construction and Improvement Services	\$116,470
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,000
Total Interfund Transfers - Out	\$5,000
Total Other Expenditures and Financing Uses	\$5,000
TOTAL EXPENDITURES	\$8,133,921

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	3,295,000	3,300,000
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	950,000	960,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	54,000	53,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	110,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,424,000	\$4,433,000

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		

LEA : 112282004 Fannett-Metal SD

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,424,000	\$4,433,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	180,000	182,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$180,000	\$182,000
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		

<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		

<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		

<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	\$180,000	\$182,000	

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$180,000	\$182,000

Account Description	Amounts
0810 Nonspendable Fund Balance	2,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,056,879
0840 Assigned Fund Balance	24,000
0850 Unassigned Fund Balance	960,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,040,879
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,042,879