

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Ridgway Area SD	County : Elk	AUN Number : 109246003
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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 5-12-20
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ridgway Area SD	COUNTY : Elk	AUN : 109246003
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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

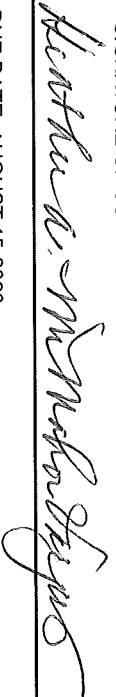
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$13994909
Ending Unassigned Fund Balance	\$237731
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.7%

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 5.13.2020
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DUE DATE: AUGUST 15, 2020

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1540	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$352,364.00 C x 2%: \$7,047.28	5386 X 1789 X 36.6 = 352,661 minus 352,364 = 297 352,364 X 2% = 7047.28 is less than 2%
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.	To be used to balance the budget in future 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.	Committed for future retirement expense.
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 future retirement expense and construction/security/Heating/Ventilating/Building Envelope.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	1,750,000
840 Assigned Fund Balance	1,700,000
850 Unassigned Fund Balance	237,731
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,687,731</u>
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	5,127,513
7000 Revenue from State Sources	8,172,236
3000 Revenue from Federal Sources	110,000
3000 Other Financing Sources	150,000
Total Estimated Revenues And Other Financing Sources	<u>\$13,559,749</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$17,247,480</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,080,012
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	75,000
6115 Payments in Lieu of Current Taxes - Federal	52,000
6120 Current Per Capita Taxes, Section 679	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	33,000
6150 Current Act 511 Taxes - Proportional Assessments	925,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	291,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	1,500
6960 Services Provided Other Local Governmental Units / LEAs	3,000
6990 Refunds and Other Miscellaneous Revenue	54,001
REVENUE FROM LOCAL SOURCES	\$5,127,513
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,153,525
7112 Basic Education Funding-Social Security	247,679
7160 Tuition for Orphans Subsidy	8,000
7271 Special Education funds for School-Aged Pupils	663,802
7311 Pupil Transportation Subsidy	418,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	352,364
7505 Ready to Learn Block Grant	159,261
7820 State Share of Retirement Contributions	1,117,605
REVENUE FROM STATE SOURCES	\$8,172,236
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$110,000

	<u>Amount</u>
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	150,000
OTHER FINANCING SOURCES	\$150,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,559,749

Act 1 Index (current): 3.7%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$3,076,646	\$3,366	
Amount of Tax Relief for Homestead Exclusions	<u>\$352,364</u>		
Total Approx. Tax Revenue:	\$3,429,010		
Approx. Tax Levy for Tax Rate Calculation:	\$3,789,558	\$3,619	
	Elk	Elk	Total
		Oil/Gas/Mineral	
2019-20 Data			
a. Assessed Value	\$103,793,440	\$51,702	\$103,845,142
b. Real Estate Mills	36.6000	70.0000	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$242,275,850	\$242,275,850	\$484,551,700
d. Assessed Value	\$103,539,835	\$51,702	\$103,591,537
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$3,798,840	\$3,619	\$3,802,459
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2019-20 Tax Levy	\$3,798,840	\$3,619	\$3,802,459
(f * g)			
i. Base Mills Subject to Index	36.6000	70.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.51039%	93.00000%	
k. Tax Levy Needed	\$3,789,558	\$3,619	\$3,793,177
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	36.6000	70.0000	
(k / d * 1000)			
iii. m. Tax Levy Generated by Mills	\$3,789,558	\$3,619	\$3,793,177
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$3,437,194	\$3,619	\$3,440,813
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$3,076,646	\$3,366	\$3,080,012
(n * Est. Pct. Collection)			

UN: 109246003 Ridgway Area SD

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

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Act 1 Index (current): 3.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$3,076,646	\$3,366	
Amount of Tax Relief for Homestead Exclusions	<u>\$352,364</u>		
Total Approx. Tax Revenue:	\$3,429,010		
Approx. Tax Levy for Tax Rate Calculation:	\$3,789,558	\$3,619	

	Elk	Elk Oil/Gas/Mineral	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	37.9542	72.5900	
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)	\$3,929,772	\$3,753	\$3,933,525
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	\$5,386.00	\$0.00	
Number of Homestead/Farmstead Properties	1789		1789
Median Assessed Value of Homestead Properties			\$27,867

Act 1 Index (current): 3.7%

Calculation Method:

	Rate			
Approx. Tax Revenue from RE Taxes:	\$3,076,646		\$3,366	
Amount of Tax Relief for Homestead Exclusions	<u>\$352,364</u>			
Total Approx. Tax Revenue:	\$3,429,010			
Approx. Tax Levy for Tax Rate Calculation:	\$3,789,558		\$3,619	
	Elk		Elk	Total
			Oil/Gas/Mineral	
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$352,364	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$352,364

CODE

0111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
lk	103,539,835	36.6000	3,789,558			89.51039%	
lk	51,702	70.0000	3,619			93.00000%	
otals:	103,591,537		3,793,177	- 352,364 =	3,440,813 X	N/A =	3,080,012

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			18,000
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	18,000	18,000
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	15,000	15,000
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			33,000	33,000
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%	600,000	600,000
6152 Current Act 511 Occupation Taxes	110.0000	0.000	280,000	280,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	45,000	45,000
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			925,000	925,000
Total Act 511, Current Taxes				958,000
Act 511 Tax Limit -->		484,551,700 X	12	5,814,620
		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>									
	Elk	36.6000	36.6000	0.00%	Yes	3.7%				
	Oil/Gas/Mineral	70.0000	70.0000	0.00%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6152	Current Act 511 Occupation Taxes	110.0000	110.0000	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,947,484
1200 Special Programs - Elementary / Secondary	2,201,737
1400 Other Instructional Programs - Elementary / Secondary	6,170
1600 Adult Education Programs	2,500
1700 Higher Education Programs for Secondary Students	250
Total Instruction	\$9,158,141
000 Support Services	
2100 Support Services - Students	575,309
2200 Support Services - Instructional Staff	387,356
2300 Support Services - Administration	888,099
2400 Support Services - Pupil Health	238,154
2500 Support Services - Business	348,350
2600 Operation and Maintenance of Plant Services	1,397,513
2700 Student Transportation Services	729,500
2900 Other Support Services	43,650
Total Support Services	\$4,607,931
000 Operation of Non-Instructional Services	
3200 Student Activities	204,774
3300 Community Services	14,063
Total Operation of Non-Instructional Services	\$218,837
000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	10,000
Total Other Expenditures and Financing Uses	\$10,000
Total Estimated Expenditures and Other Financing Uses	\$13,994,909

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,468,118
200 Personnel Services - Employee Benefits	2,893,974
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	60,000
500 Other Purchased Services	229,500
600 Supplies	230,892
Total Regular Programs - Elementary / Secondary	\$6,947,484
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,080,135
200 Personnel Services - Employee Benefits	879,412
300 Purchased Professional and Technical Services	68,500
500 Other Purchased Services	52,400
600 Supplies	121,290
Total Special Programs - Elementary / Secondary	\$2,201,737
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,670
Total Other Instructional Programs - Elementary / Secondary	\$6,170
1600 <u>Adult Education Programs</u>	
600 Supplies	2,500
Total Adult Education Programs	\$2,500
1700 <u>Higher Education Programs for Secondary Students</u>	
600 Supplies	250
Total Higher Education Programs for Secondary Students	\$250
Total Instruction	\$9,158,141
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	303,095
200 Personnel Services - Employee Benefits	260,064
500 Other Purchased Services	900
600 Supplies	11,250
Total Support Services - Students	\$575,309
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	161,651
200 Personnel Services - Employee Benefits	95,055
300 Purchased Professional and Technical Services	76,000
500 Other Purchased Services	12,650
600 Supplies	42,000
Total Support Services - Instructional Staff	\$387,356
2300 <u>Support Services - Administration</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	475,272
200 Personnel Services - Employee Benefits	274,227
300 Purchased Professional and Technical Services	49,300
400 Purchased Property Services	3,000
500 Other Purchased Services	48,300
600 Supplies	24,500
700 Property	2,500
800 Other Objects	11,000
Total Support Services - Administration	\$888,099
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	124,323
200 Personnel Services - Employee Benefits	107,081
300 Purchased Professional and Technical Services	750
600 Supplies	6,000
Total Support Services - Pupil Health	\$238,154
2500 Support Services - Business	
100 Personnel Services - Salaries	140,966
200 Personnel Services - Employee Benefits	131,934
300 Purchased Professional and Technical Services	41,000
400 Purchased Property Services	6,700
500 Other Purchased Services	12,750
600 Supplies	15,000
Total Support Services - Business	\$348,350
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	505,224
200 Personnel Services - Employee Benefits	394,042
400 Purchased Property Services	119,000
500 Other Purchased Services	109,500
600 Supplies	259,747
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,397,513
2700 Student Transportation Services	
500 Other Purchased Services	729,500
Total Student Transportation Services	\$729,500
2900 Other Support Services	
400 Purchased Property Services	43,650
Total Other Support Services	\$43,650
Total Support Services	\$4,607,931
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	58,134
200 Personnel Services - Employee Benefits	23,420
300 Purchased Professional and Technical Services	36,300
500 Other Purchased Services	32,720

<u>Description</u>	<u>Amount</u>
600 Supplies	54,200
Total Student Activities	\$204,774
3300 Community Services	
100 Personnel Services - Salaries	5,760
200 Personnel Services - Employee Benefits	2,303
300 Purchased Professional and Technical Services	6,000
Total Community Services	\$14,063
Total Operation of Non-Instructional Services	\$218,837
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	10,000
Total Interfund Transfers - Out	\$10,000
Total Other Expenditures and Financing Uses	\$10,000
TOTAL EXPENDITURES	\$13,994,909

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	3,687,731	3,252,571
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	947,814	796,281
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 Cash and Short-Term Investments	\$4,635,545	\$4,048,852

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		

<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	\$4,635,545	\$4,048,852

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General 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 General Fund

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

Short-Term Payables

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	1	1
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	\$1	\$1
TOTAL INDEBTEDNESS	\$1	\$1

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	6,170	
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$6,170	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$6,170	

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	4,500	
200 Personnel Services - Employee Benefits	1,670	
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$6,170	
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$6,170	
TOTAL EXPENDITURES	\$6,170	

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,750,000
0840 Assigned Fund Balance	1,264,840
0850 Unassigned Fund Balance	237,731
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,252,571

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,252,571
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