

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/28/2020

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Leonard Corazzi

(412)854-8425

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

corazzi.leonard@bphawks.org

\_\_\_\_\_  
Email Address

<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.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$6,857,946.00 Approved Referendum Exception Amt: \$0.00	Proposed Preliminary Budget
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	Balanced Budget
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2900, Object 100: \$250,000.00 Function 2900, Object 200: \$293,372.00	Retiree Benefits are charged here. There are no offsetting salaries

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**Estimated Revenues And Other Financing Sources**

- 6000 Revenue from Local Sources 66,985,257
- 7000 Revenue from State Sources 25,051,207
- 8000 Revenue from Federal Sources 335,927
- 9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources \$92,372,391**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$92,372,391**

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	57,625,176
6113 Public Utility Realty Taxes	59,190
6114 Payments in Lieu of Current Taxes - State / Local	9,500
6140 Current Act 511 Taxes - Flat Rate Assessments	2,000
6150 Current Act 511 Taxes - Proportional Assessments	5,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,122,000
6500 Earnings on Investments	1,002,209
6700 Revenues from LEA Activities	215,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	803,082
6910 Rentals	210,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	161,300
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$66,985,257</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,316,777
7271 Special Education funds for School-Aged Pupils	2,710,120
7292 Pre-K Counts	144,500
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	155,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	511,098
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7340 State Property Tax Reduction Allocation	1,700,138
7505 Ready to Learn Block Grant	505,751
7810 State Share of Social Security and Medicare Taxes	1,597,453
7820 State Share of Retirement Contributions	7,474,370
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,051,207</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	238,368
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,386
8517 NCLB, Title IV - 21st Century Schools	20,173
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$335,927</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>92,372,391</b>

Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$57,625,176</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,700,138</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$59,325,314</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$60,954,818</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2019-20 Data</b>		
a. Assessed Value	\$2,489,628,448	\$2,489,628,448
b. Real Estate Mills	21.0000	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$2,338,067,117	\$2,338,067,117
d. Assessed Value	\$2,489,628,448	\$2,489,628,448
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$52,282,197	\$52,282,197
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$52,282,197	\$52,282,197
(f Total * g)		
i. Base Mills Subject to Index	21.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.25000%	97.25000%
k. Tax Levy Needed	\$60,954,818	\$60,954,818
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>24.4835</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,954,818	\$60,954,818
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$59,254,680
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$57,625,176
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$57,625,176</b>	
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<b>Total Approx. Tax Revenue:</b>	<b>\$59,325,314</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$60,954,818</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	21.6510	
q. Mills In Excess of Index (if l > p), (l - p))	2.8325	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,902,946	\$53,902,946
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$7,051,872	\$7,051,872
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$6,857,946	\$6,857,946

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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

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Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$57,625,176</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,700,138</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$59,325,314</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$60,954,818</b>
	<b>Allegheny</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,700,138	Lowering RE Tax Rate	\$166		\$1,700,304
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,700,304</b>

CODE

6111 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>
Allegheny	2,489,628,448	24.4835	60,954,818			97.25000%	
<b>Totals:</b>	<b>2,489,628,448</b>		<b>60,954,818</b>	- 1,700,138	= 59,254,680	X 97.25000%	= 57,625,176

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$50.00	\$0.00	2,000
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes– Flat Rate Assessments 2,000 2,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,050,000	5,050,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000	550,000
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 5,600,000 5,600,000**

**Total Act 511, Current Taxes 5,602,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,338,067,117 X</b>	<b>12</b>	<b>28,056,805</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



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> Allegheny	21.0000	24.4835	16.59%	No	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$50.00	\$50.00	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	41,363,132
1200 Special Programs - Elementary / Secondary	12,520,157
1300 Vocational Education	3,176,814
1400 Other Instructional Programs - Elementary / Secondary	425,958
1500 Nonpublic School Programs	32,500
1800 Pre-Kindergarten	144,500
<b>Total Instruction</b>	<b>\$57,663,061</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,856,645
2200 Support Services - Instructional Staff	2,067,022
2300 Support Services - Administration	4,228,235
2400 Support Services - Pupil Health	1,225,873
2500 Support Services - Business	787,279
2600 Operation and Maintenance of Plant Services	7,995,156
2700 Student Transportation Services	4,178,103
2800 Support Services - Central	2,283,977
2900 Other Support Services	631,372
<b>Total Support Services</b>	<b>\$25,253,662</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,533,868
3300 Community Services	172,300
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,706,168</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	160,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$160,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,821,100
5200 Interfund Transfers - Out	768,400
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,589,500</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$92,372,391</b>

2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	23,746,696
200 Personnel Services - Employee Benefits	14,840,558
300 Purchased Professional and Technical Services	605,950
400 Purchased Property Services	176,792
500 Other Purchased Services	739,444
600 Supplies	1,134,482
700 Property	117,611
800 Other Objects	1,599
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$41,363,132</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,702,911
200 Personnel Services - Employee Benefits	4,090,038
300 Purchased Professional and Technical Services	927,975
400 Purchased Property Services	150
500 Other Purchased Services	1,753,200
600 Supplies	45,883
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,520,157</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,364,330
200 Personnel Services - Employee Benefits	901,757
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	3,700
500 Other Purchased Services	820,555
600 Supplies	61,572
700 Property	22,400
<b>Total Vocational Education</b>	<b>\$3,176,814</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	125,000
200 Personnel Services - Employee Benefits	46,026
300 Purchased Professional and Technical Services	250,500
600 Supplies	4,432
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$425,958</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	32,500
<b>Total Nonpublic School Programs</b>	<b>\$32,500</b>
<b>1800 Pre-Kindergarten</b>	
800 Other Objects	144,500
<b>Total Pre-Kindergarten</b>	<b>\$144,500</b>
<b>Total Instruction</b>	<b>\$57,663,061</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	

## 2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	957,273
200 Personnel Services - Employee Benefits	593,452
300 Purchased Professional and Technical Services	256,700
500 Other Purchased Services	600
600 Supplies	48,620
<b>Total Support Services - Students</b>	<b>\$1,856,645</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,219,123
200 Personnel Services - Employee Benefits	757,100
300 Purchased Professional and Technical Services	44,184
500 Other Purchased Services	700
600 Supplies	45,120
800 Other Objects	795
<b>Total Support Services - Instructional Staff</b>	<b>\$2,067,022</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,159,954
200 Personnel Services - Employee Benefits	1,445,092
300 Purchased Professional and Technical Services	434,500
400 Purchased Property Services	6,100
500 Other Purchased Services	66,706
600 Supplies	38,402
700 Property	29,277
800 Other Objects	48,204
<b>Total Support Services - Administration</b>	<b>\$4,228,235</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	466,716
200 Personnel Services - Employee Benefits	410,082
300 Purchased Professional and Technical Services	333,100
400 Purchased Property Services	150
600 Supplies	15,825
<b>Total Support Services - Pupil Health</b>	<b>\$1,225,873</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	433,178
200 Personnel Services - Employee Benefits	307,101
300 Purchased Professional and Technical Services	7,550
400 Purchased Property Services	750
500 Other Purchased Services	1,500
600 Supplies	11,000
700 Property	25,000
800 Other Objects	1,200
<b>Total Support Services - Business</b>	<b>\$787,279</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,091,846
200 Personnel Services - Employee Benefits	2,207,812
300 Purchased Professional and Technical Services	81,500

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,272,900
500 Other Purchased Services	272,000
600 Supplies	912,738
700 Property	153,960
800 Other Objects	2,400
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,995,156</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,170,169
200 Personnel Services - Employee Benefits	1,386,812
300 Purchased Professional and Technical Services	4,983
400 Purchased Property Services	64,300
500 Other Purchased Services	37,789
600 Supplies	441,700
700 Property	70,000
800 Other Objects	2,350
<b>Total Student Transportation Services</b>	<b>\$4,178,103</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	644,980
200 Personnel Services - Employee Benefits	374,420
300 Purchased Professional and Technical Services	11,672
400 Purchased Property Services	484,323
500 Other Purchased Services	37,900
600 Supplies	74,308
700 Property	652,974
800 Other Objects	3,400
<b>Total Support Services - Central</b>	<b>\$2,283,977</b>
<b>2900 <u>Other Support Services</u></b>	
100 Personnel Services - Salaries	250,000
200 Personnel Services - Employee Benefits	293,372
500 Other Purchased Services	88,000
<b>Total Other Support Services</b>	<b>\$631,372</b>
<b>Total Support Services</b>	<b>\$25,253,662</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	833,317
200 Personnel Services - Employee Benefits	386,320
300 Purchased Professional and Technical Services	80,437
400 Purchased Property Services	34,400
500 Other Purchased Services	18,200
600 Supplies	150,864
800 Other Objects	30,330
<b>Total Student Activities</b>	<b>\$1,533,868</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	171,200

<u>Description</u>	<u>Amount</u>
600 Supplies	1,100
<b>Total Community Services</b>	<b>\$172,300</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,706,168</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	135,000
600 Supplies	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$160,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$160,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,153,100
900 Other Uses of Funds	3,668,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,821,100</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	768,400
<b>Total Interfund Transfers - Out</b>	<b>\$768,400</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,589,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$92,372,391</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	18,000,000	15,000,000
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	9,000,000	8,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	2,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	190,000	185,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$27,210,000</b>	<b>\$23,187,000</b>

**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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$27,210,000</b>	<b>\$23,187,000</b>
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**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	72,085,000	68,420,000
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		
<b>Total Short-Term Payables</b>	<b>\$72,085,000</b>	<b>\$68,420,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$72,085,000</b>	<b>\$68,420,000</b>