

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

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

Pamela N. Wobos

President of the Board - Original Signature Required

Jan. 28, 2020

Date

Leonard Corazzi

Secretary of the Board - Original Signature Required

Jan 28, 2020

Date

Joseph W. Pasquillo

Chief School Administrator - Original Signature Required

Jan 28, 2020

Date

Leonard Corazzi

Contact Person

(412)854-8425

Extn :

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 |

| <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 | |
| 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 | <u>\$92,372,391</u> |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | <u>\$92,372,391</u> |

| | <u>Amount</u> |
|---|---------------------|
| REVENUE FROM LOCAL SOURCES | |
| 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 |
| REVENUE FROM LOCAL SOURCES | \$66,985,257 |
| REVENUE FROM STATE SOURCES | |
| 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 |
| REVENUE FROM STATE SOURCES | \$25,051,207 |
| REVENUE FROM FEDERAL SOURCES | |
| 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 |
| REVENUE FROM FEDERAL SOURCES | \$335,927 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | 92,372,391 |

Act 1 Index (current): 3.1%

Calculation Method:

Rate

| | |
|---|------------------------|
| Approx. Tax Revenue from RE Taxes: | \$57,625,176 |
| Amount of Tax Relief for Homestead Exclusions | \$1,700,138 |
| Total Approx. Tax Revenue: | \$59,325,314 |
| Approx. Tax Levy for Tax Rate Calculation: | \$60,954,818 |

Allegheny

Total

2019-20 Data

| | | |
|----------------------|-----------------|-----------------|
| a. Assessed Value | \$2,489,628,448 | \$2,489,628,448 |
| b. Real Estate Mills | 21.0000 | |

I. 2020-21 Data

| | | |
|--|-----------------|-----------------|
| 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 |

2019-20 Calculations

| | | |
|--------------------------------|--------------|--------------|
| f. 2019-20 Tax Levy (a * b) | \$52,282,197 | \$52,282,197 |
|--------------------------------|--------------|--------------|

2020-21 Calculations

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

Calculation of Tax Rates and Levies Generated

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

Act 1 Index (current): 3.1%

Calculation Method:

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

Index Maximums

| | | |
|--|--------------|--------------|
| p. Maximum Mills Based On Index ($i * (1 + \text{Index})$) | 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 |
| IV. 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 ($t * \text{Est. Pct. Collection}$) | \$6,857,946 | \$6,857,946 |

Information Related to Property Tax Relief

| | | |
|---|--------|-----|
| V. Assessed Value Exclusion per Homestead | \$0.00 | |
| Number of Homestead/Farmstead Properties | | |
| Median Assessed Value of Homestead Properties | | \$0 |

Act 1 Index (current): 3.1%

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

Total

| | | | | |
|---|-------------|----------------------|-------|--------------------|
| 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 |
| Amount of Tax Relief from State/Local Sources | | | | \$1,700,304 |

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% | |
| Totals: | 2,489,628,448 | | 60,954,818 | 1,700,138 | = 59,254,680 | X 97.25000% | = 57,625,176 |

| | <u>Rate</u> | | <u>Tax Levy</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> | <u>Estimated Revenue</u> |
| 6141 Current Act 511 Per Capita Taxes | \$0.00 | \$0.00 | 0 | 0 |
| 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 | \$50.00 | \$0.00 | 2,000 | 2,000 |
| 6149 Current Act 511 Taxes, Other Flat Rate Assessments | \$0.00 | \$0.00 | 0 | 0 |
| Total Current Act 511 Taxes – Flat Rate Assessments | | | 2,000 | 2,000 |
| 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% | 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 |
| Act 511 Tax Limit --> | | 2,338,067,117 | X 12 | 28,056,805 |
| | | 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> 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% | | | | |

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 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 |
| Total Instruction | \$57,663,061 |
| 2000 Support Services | |
| 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 |
| Total Support Services | \$25,253,662 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | 1,533,868 |
| 3300 Community Services | 172,300 |
| Total Operation of Non-Instructional Services | \$1,706,168 |
| 4000 Facilities Acquisition, Construction and Improvement Services | |
| 4000 Facilities Acquisition, Construction and Improvement Services | 160,000 |
| Total Facilities Acquisition, Construction and Improvement Services | \$160,000 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 6,821,100 |
| 5200 Interfund Transfers - Out | 768,400 |
| Total Other Expenditures and Financing Uses | \$7,589,500 |
| Total Estimated Expenditures and Other Financing Uses | \$92,372,391 |

| <u>Description</u> | <u>Amount</u> |
|--|---------------------|
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | |
| 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 |
| Total Regular Programs - Elementary / Secondary | \$41,363,132 |
| 1200 Special Programs - Elementary / Secondary | |
| 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 |
| Total Special Programs - Elementary / Secondary | \$12,520,157 |
| 1300 Vocational Education | |
| 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 |
| Total Vocational Education | \$3,176,814 |
| 1400 Other Instructional Programs - Elementary / Secondary | |
| 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 |
| Total Other Instructional Programs - Elementary / Secondary | \$425,958 |
| 1500 Nonpublic School Programs | |
| 300 Purchased Professional and Technical Services | 32,500 |
| Total Nonpublic School Programs | \$32,500 |
| 1800 Pre-Kindergarten | |
| 800 Other Objects | 144,500 |
| Total Pre-Kindergarten | \$144,500 |
| Total Instruction | \$57,663,061 |
| 2000 Support Services | |
| 2100 Support Services - Students | |

| <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 |
| Total Support Services - Students | \$1,856,645 |
| 2200 Support Services - Instructional Staff | |
| 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 |
| Total Support Services - Instructional Staff | \$2,067,022 |
| 2300 Support Services - Administration | |
| 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 |
| Total Support Services - Administration | \$4,228,235 |
| 2400 Support Services - Pupil Health | |
| 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 |
| Total Support Services - Pupil Health | \$1,225,873 |
| 2500 Support Services - Business | |
| 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 |
| Total Support Services - Business | \$787,279 |
| 2600 Operation and Maintenance of Plant Services | |
| 100 Personnel Services - Salaries | 3,091,846 |
| 200 Personnel Services - Employee Benefits | 2,207,812 |
| 300 Purchased Professional and Technical Services | 81,500 |

| <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 |
| Total Operation and Maintenance of Plant Services | \$7,995,156 |
| 2700 Student Transportation Services | |
| 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 |
| Total Student Transportation Services | \$4,178,103 |
| 2800 Support Services - Central | |
| 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 |
| Total Support Services - Central | \$2,283,977 |
| 2900 Other Support Services | |
| 100 Personnel Services - Salaries | 250,000 |
| 200 Personnel Services - Employee Benefits | 293,372 |
| 500 Other Purchased Services | 88,000 |
| Total Other Support Services | \$631,372 |
| Total Support Services | \$25,253,662 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | |
| 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 |
| Total Student Activities | \$1,533,868 |
| 3300 Community Services | |
| 500 Other Purchased Services | 171,200 |

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

Cash and Short-Term Investments

| | <u>06/30/2020 Estimate</u> | <u>06/30/2021 Projection</u> |
|--|----------------------------|------------------------------|
| 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 | | |
| Total Cash and Short-Term Investments | \$27,210,000 | \$23,187,000 |

Long-Term Investments

| | <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 | | |

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$27,210,000

\$23,187,000

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 | 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 | | |
| Total Short-Term Payables | \$72,085,000 | \$68,420,000 |
| TOTAL INDEBTEDNESS | \$72,085,000 | \$68,420,000 |