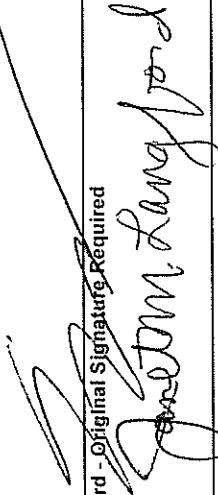


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2020



President of the Board - Original Signature Required

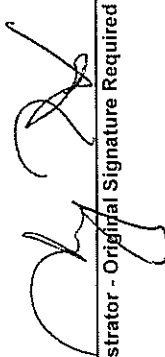
Date

6/29/20

Secretary of the Board - Original Signature Required

Date

6/29/20



Chief School Administrator - Original Signature Required

Date

6/29/20

Eileen Navish

Contact Person

(412)793-7000

Telephone

Extn : 1231

Extension

enavis@phsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Hills SD	COUNTY : Allegheny	AUN : 103027352
------------------------------------	-----------------------	--------------------

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%

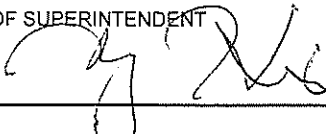
Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)? Yes
No

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

Total Budgeted Expenditures	\$87219863
Ending Unassigned Fund Balance	\$-5000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-5.7%

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 6/29/20
--	-----------------

DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn Hills SD	County : Allegheny	AUN Number : 103027362
---	-----------------------	---------------------------

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 5/26/20
---	---------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve are for those expenditures that may be incurred and not budgeted.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District has a negative fund balance.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(5,000,000)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$5,000,000)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	50,179,483
7000 Revenue from State Sources	33,039,540
8000 Revenue from Federal Sources	3,550,840
9000 Other Financing Sources	450,000
Total Estimated Revenues And Other Financing Sources	<u>\$87,219,863</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$82,219,863</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	39,099,344
6113 Public Utility Realty Taxes	42,167
6114 Payments in Lieu of Current Taxes - State / Local	13,083
6140 Current Act 511 Taxes - Flat Rate Assessments	37,719
6150 Current Act 511 Taxes - Proportional Assessments	4,886,240
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,818,164
6500 Earnings on Investments	48,470
6700 Revenues from LEA Activities	36,975
6800 Revenues from Intermediary Sources / Pass-Through Funds	903,826
6910 Rentals	88,495
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	200,000

REVENUE FROM LOCAL SOURCES \$50,179,483

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	16,891,871
7112 Basic Education Funding-Social Security	974,331
7160 Tuition for Orphans Subsidy	10,683
7271 Special Education funds for School-Aged Pupils	3,508,415
7299 Program Revenues Not Listed Previously in the 7200 Series	27,590
7311 Pupil Transportation Subsidy	2,274,317
7312 Nonpublic and Charter School Pupil Transportation Subsidy	516,670
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	548,690
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,948
7340 State Property Tax Reduction Allocation	2,359,687
7360 Safe Schools	700,641
7505 Ready to Learn Block Grant	850,686
7820 State Share of Retirement Contributions	4,313,011

REVENUE FROM STATE SOURCES \$33,039,540

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,552,396
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	214,147
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	106,448
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,152,849
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$3,550,840
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	450,000
OTHER FINANCING SOURCES	\$450,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	87,219,863

Act 1 Index (current): 3.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$39,099,400
Amount of Tax Relief for Homestead Exclusions	<u>\$2,368,058</u>
Total Approx. Tax Revenue:	\$41,467,458
Approx. Tax Levy for Tax Rate Calculation:	\$47,677,056

Allegheny	Total
------------------	--------------

2019-20 Data		
a. Assessed Value	\$1,599,495,284	\$1,599,495,284
b. Real Estate Mills	28.6646	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,471,872,002	\$1,471,872,002
d. Assessed Value	\$1,605,475,104	\$1,605,475,104
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$45,848,893	\$45,848,893
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$45,848,893	\$45,848,893
(f Total * g)		
i. Base Mills Subject to Index	28.6646	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	86.29500%	86.29500%
k. Tax Levy Needed	\$47,677,056	\$47,677,056
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	29.6965	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$47,676,991	\$47,676,991
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,308,933
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,099,344
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$39,099,400
\$2,368,058
\$41,467,458
\$47,677,056
Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	29.6965	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,676,991	\$47,676,991
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,720.00	
Number of Homestead/Farmstead Properties	11866	11866
Median Assessed Value of Homestead Properties		\$74,300

Act 1 Index (current): 3.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$39,099,400
Amount of Tax Relief for Homestead Exclusions	<u>\$2,368,058</u>
Total Approx. Tax Revenue:	\$41,467,458
Approx. Tax Levy for Tax Rate Calculation:	\$47,677,056
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,359,687	Lowering RE Tax Rate	\$0	\$2,359,687
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$8,371			\$8,371
Amount of Tax Relief from State/Local Sources				\$2,368,058

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	1,605,475,104	29.6965	47,676,991			86.29500%	
Totals:	1,605,475,104		47,676,991	2,368,058	45,308,933	86.29500%	39,099,344

	<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	\$5.00	\$0.00	37,719
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	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes-- Flat Rate Assessments 37,719 37,719

	<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%	3,860,108	3,860,108
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	463,835	463,835
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0100	0.000	215,077	215,077
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0100	0.000	347,220	347,220
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 4,886,240 4,886,240

Total Act 511, Current Taxes 4,923,959

Act 511 Tax Limit -->	1,471,872,002	X	12	17,662,464
	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	28.6646	29.6965	3.60%	Yes	3.6%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6155	Current Act 511 Business Privilege Taxes	0.0100	0.0100	0.00%	Yes	3.6%				
6157	Current Act 511 Mercantile Taxes	0.0100	0.0100	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,097,010
1200 Special Programs - Elementary / Secondary	15,722,784
1300 Vocational Education	1,790,165
1400 Other Instructional Programs - Elementary / Secondary	294,416
1500 Nonpublic School Programs	264,478
Total Instruction	\$54,168,853
2000 Support Services	
2100 Support Services - Students	2,449,173
2200 Support Services - Instructional Staff	1,612,967
2300 Support Services - Administration	2,806,263
2400 Support Services - Pupil Health	576,072
2500 Support Services - Business	737,322
2600 Operation and Maintenance of Plant Services	6,778,332
2700 Student Transportation Services	6,788,174
2800 Support Services - Central	429,458
2900 Other Support Services	42,272
Total Support Services	\$22,220,033
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,001,778
3300 Community Services	126,151
Total Operation of Non-Instructional Services	\$1,127,929
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	665,426
Total Facilities Acquisition, Construction and Improvement Services	\$665,426
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,837,622
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$9,037,622
Total Estimated Expenditures and Other Financing Uses	\$87,219,863

2020-2021 Final General Fund Budget

LEA : 103027352 Penn Hills SD

Printed 11/18/2020 10:00:51 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,779,491
200 Personnel Services - Employee Benefits	10,539,076
300 Purchased Professional and Technical Services	680,204
400 Purchased Property Services	1,085
500 Other Purchased Services	9,983,743
600 Supplies	341,203
700 Property	771,708
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$36,097,010
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,479,738
200 Personnel Services - Employee Benefits	2,113,657
300 Purchased Professional and Technical Services	691,000
500 Other Purchased Services	9,423,744
600 Supplies	13,145
700 Property	1,500
Total Special Programs - Elementary / Secondary	\$15,722,784
1300 Vocational Education	
100 Personnel Services - Salaries	678,239
200 Personnel Services - Employee Benefits	310,937
500 Other Purchased Services	780,081
600 Supplies	18,908
700 Property	2,000
Total Vocational Education	\$1,790,165
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	16,916
300 Purchased Professional and Technical Services	192,000
500 Other Purchased Services	45,500
Total Other Instructional Programs - Elementary / Secondary	\$294,416
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	255,744
600 Supplies	8,734
Total Nonpublic School Programs	\$264,478
Total Instruction	\$54,168,853
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,482,387
200 Personnel Services - Employee Benefits	949,404
500 Other Purchased Services	600
600 Supplies	16,782

2020-2021 Final General Fund Budget

LEA : 103027352 Penn Hills SD

Printed 11/18/2020 10:00:51 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,449,173
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	690,721
200 Personnel Services - Employee Benefits	507,471
300 Purchased Professional and Technical Services	140,453
400 Purchased Property Services	41,400
500 Other Purchased Services	4,500
600 Supplies	149,806
700 Property	78,616
Total Support Services - Instructional Staff	\$1,612,967
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,553,820
200 Personnel Services - Employee Benefits	847,884
300 Purchased Professional and Technical Services	346,088
500 Other Purchased Services	10,513
600 Supplies	14,935
800 Other Objects	33,023
Total Support Services - Administration	\$2,806,263
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	303,607
200 Personnel Services - Employee Benefits	215,665
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	200
600 Supplies	6,600
Total Support Services - Pupil Health	\$576,072
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	179,246
200 Personnel Services - Employee Benefits	126,130
300 Purchased Professional and Technical Services	71,050
400 Purchased Property Services	207,354
500 Other Purchased Services	2,750
600 Supplies	127,792
800 Other Objects	23,000
Total Support Services - Business	\$737,322
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,449,120
200 Personnel Services - Employee Benefits	1,660,916
300 Purchased Professional and Technical Services	510,800
400 Purchased Property Services	522,142
500 Other Purchased Services	270,353
600 Supplies	1,320,901
700 Property	43,500
800 Other Objects	600
Total Operation and Maintenance of Plant Services	\$6,778,332

2020-2021 Final General Fund Budget

LEA : 103027352 Penn Hills SD

Printed 11/18/2020 10:00:51 AM

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	39,746
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	12,370
500 Other Purchased Services	6,248,571
600 Supplies	427,487
Total Student Transportation Services	\$6,788,174
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	211,057
200 Personnel Services - Employee Benefits	136,379
300 Purchased Professional and Technical Services	21,622
400 Purchased Property Services	8,000
500 Other Purchased Services	5,800
600 Supplies	37,000
700 Property	9,600
Total Support Services - Central	\$429,458
2900 <u>Other Support Services</u>	
500 Other Purchased Services	42,272
Total Other Support Services	\$42,272
Total Support Services	\$22,220,033
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	478,897
200 Personnel Services - Employee Benefits	232,489
300 Purchased Professional and Technical Services	187,650
500 Other Purchased Services	36,792
600 Supplies	53,150
700 Property	8,000
800 Other Objects	4,800
Total Student Activities	\$1,001,778
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	106,707
600 Supplies	19,444
Total Community Services	\$126,151
Total Operation of Non-Instructional Services	\$1,127,929
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	665,426
Total Facilities Acquisition, Construction and Improvement Services	\$665,426
Total Facilities Acquisition, Construction and Improvement Services	\$665,426
5000 <u>Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,332,622
900 Other Uses of Funds	2,505,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,837,622
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$9,037,622
TOTAL EXPENDITURES	\$87,219,863

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

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 Cash and Short-Term Investments	\$1	\$1
--	------------	------------

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	6,280,790	6,280,790
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	\$6,280,790	\$6,280,790
TOTAL CASH AND INVESTMENTS	\$6,280,791	\$6,280,791

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	251,841,114	243,763,489
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	\$251,841,114	\$243,763,489
---------------------------	----------------------	----------------------

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

<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	\$251,841,114	\$243,763,489

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$251,841,114	\$243,763,489
---------------------------	----------------------	----------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(5,000,000)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$5,000,000)
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$4,800,000)