

FINAL GENERAL FUND BUDGET

Calendar Year 2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/27/2019

Alycia C. Wilson

President of the Board - Original Signature Required

Date

1/7/2020

Assistant

[Handwritten Signature]

Secretary of the Board - Original Signature Required

Date

1/2/2020

[Handwritten Signature]

Chief School Administrator - Original Signature Required

Date

01/07/2020

Ronald Joseph

Contact Person

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Extension

rjoseph1@pghschools.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pittsburgh SD	COUNTY : Allegheny	AUN : 102027451
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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 2019-2020 (compared to 2018-2019) ?

Yes No

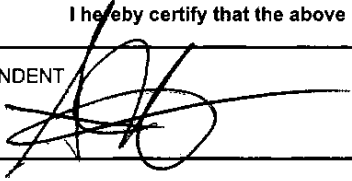
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$664814155
Ending Unassigned Fund Balance	\$33243932
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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 01/07/2020
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DUE DATE: AUGUST 15, 2020

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

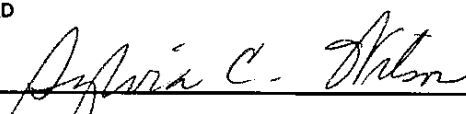
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pittsburgh SD	County : Allegheny	AUN Number : 102027451
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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 1/7/2020
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5010	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1200, Object 100: \$0.00 Function 1200, Object 200: \$974,479.00 . Provide a justification.	The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.
5190	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1800, Object 100: \$0.00 Function 1800, Object 200: \$1,854,717.00 . Provide a justification.	The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: \$0.00 Function 1200, Object 200: \$974,479.00	The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$0.00 Function 1800, Object 200: \$1,854,717.00	The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	.
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.	.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	.

<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	18,600,000
0840 Assigned Fund Balance	25,008,422
0850 Unassigned Fund Balance	38,023,021
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$81,631,443</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	363,299,763
7000 Revenue from State Sources	274,265,763
8000 Revenue from Federal Sources	2,122,757
9000 Other Financing Sources	117,450
Total Estimated Revenues And Other Financing Sources	<u>\$639,805,733</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$721,437,176</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	173,715,523
6113 Public Utility Realty Taxes	300,000
6114 Payments in Lieu of Current Taxes - State / Local	192,874
6160 Non-Real Estate Taxes - 1st Class SDs	159,806,154
6400 Delinquencies on Taxes Levied / Assessed by the LEA	16,000,000
6500 Earnings on Investments	5,335,908
6910 Rentals	275,250
6940 Tuition from Patrons	5,155,610
6960 Services Provided Other Local Governmental Units / LEAs	374,396
6970 Services Provided Other Funds	1,587,630
6990 Refunds and Other Miscellaneous Revenue	556,418
REVENUE FROM LOCAL SOURCES	\$363,299,763
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	163,976,807
7160 Tuition for Orphans Subsidy	100,000
7220 Vocational Education	348,731
7271 Special Education funds for School-Aged Pupils	29,156,592
7311 Pupil Transportation Subsidy	13,763,101
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,107,162
7330 Health Services (Medical, Dental, Nurse, Act 25)	598,226
7340 State Property Tax Reduction Allocation	15,578,030
7810 State Share of Social Security and Medicare Taxes	7,932,699
7820 State Share of Retirement Contributions	40,704,415
REVENUE FROM STATE SOURCES	\$274,265,763
REVENUE FROM FEDERAL SOURCES	
8731 ARRA - Build America Bonds	675,101
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,019,329
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	428,327
REVENUE FROM FEDERAL SOURCES	\$2,122,757
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	117,450
OTHER FINANCING SOURCES	\$117,450
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	639,805,733

AUN: 102027451 Pittsburgh SD

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

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Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$173,715,523
Amount of Tax Relief for Homestead Exclusions	<u>\$15,578,030</u>
Total Approx. Tax Revenue:	\$189,293,553
Approx. Tax Levy for Tax Rate Calculation:	\$202,368,915

Allegheny

Total

2019 Data

a. Assessed Value	\$20,403,326,118	\$20,403,326,118
b. Real Estate Mills	9.8400	

I. 2020 Data

c. 2017 STEB Market Value	\$18,251,349,111	\$18,251,349,111
d. Assessed Value	\$20,338,584,422	\$20,338,584,422
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019 Calculations

f. 2019 Tax Levy (a * b)	\$200,768,729	\$200,768,729
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2020 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019 Tax Levy (f Total * g)	\$200,768,729	\$200,768,729
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	9.8400	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$202,368,915	\$202,368,915

I. 2020 Real Estate Tax Rate 9.9500
(k / d * 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$202,368,915	\$202,368,915
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$186,790,885
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$173,715,523

AUN: 102027451 Pittsburgh SD

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

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Page - 2 of 3

Act 1 Index (current): 2.3%

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Approx. Tax Levy for Tax Rate Calculation:	\$202,368,915

	Allegheny	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.0663	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$204,734,292	\$204,734,292
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	\$29,944.00	
Number of Homestead/Farmstead Properties	53186	53186
Median Assessed Value of Homestead Properties		\$84,400

AUN: 102027451 Pittsburgh SD

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

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Page - 3 of 3

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$173,715,523
 Amount of Tax Relief for Homestead Exclusions \$15,578,030
 Total Approx. Tax Revenue: \$189,293,553
 Approx. Tax Levy for Tax Rate Calculation: \$202,368,915

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$15,578,030	Lowering RE Tax Rate	\$0	\$15,578,030
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$15,578,030

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	20,338,584,422	9.9500	202,368,915			93.000000%	
Totals:	20,338,584,422		202,368,915	- 15,578,030 =	186,790,885 X	93.000000%	= 173,715,523

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6160 <u>Non-Real Estate Taxes – 1st Class SDs</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6161 Current 1st Class SD Earned Income Taxes	1.750%	0.000%	8,259,643,429
6162 Current 1st Class SD Liquor Sales Tax	0.000%	0.000%	0
6163 Current 1st Class SD Cigarette Tax	0.000	0.000	0
6164 Current 1st Class SD Sales and Use Tax	0.000	0.000	0
6165 Current 1st Class SD General Business Taxes	0.000	0.000	0
6166 Current 1st Class SD Business Use and Occupancy Taxes	0.000	0.000	0
6167 Current 1st Class SD Non-Business Income Taxes	0.000%	0.000%	0
6168 Current 1st Class SD Real Estate Transfer Taxes	1.000%	0.000%	1,526,239,400
6169 Current 1st Class SD Mercantile Taxes	0.000%	0.000%	0
Total Non-Real Estate Taxes – 1st Class SDs			9,785,882,829
Total Act 511, Current Taxes			
	Act 511 Tax Limit -->	18,251,349,111 X	12
		Market Value	Mills
			219,016,189
			(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 (Rebalanced)	2020				2019 (Rebalanced)	2020		
6111	<u>Current Real Estate Taxes</u> Allegheny	9.8400	9.9500	1.12%	Yes	2.3%				
	<u>Non-Real Estate Taxes – 1st Class SDs</u>									
6161	Current 1st Class SD Earned Income Taxes	1.750%	1.750%	0.00%	Yes	2.3%				
6168	Current 1st Class SD Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	307,284,733
1200 Special Programs - Elementary / Secondary	94,532,370
1300 Vocational Education	6,870,182
1400 Other Instructional Programs - Elementary / Secondary	2,941,778
1800 Pre-Kindergarten	1,854,717
Total Instruction	\$413,483,780
2000 Support Services	
2100 Support Services - Students	15,553,615
2200 Support Services - Instructional Staff	20,307,302
2300 Support Services - Administration	40,397,433
2400 Support Services - Pupil Health	9,500,735
2500 Support Services - Business	6,754,047
2600 Operation and Maintenance of Plant Services	60,960,111
2700 Student Transportation Services	34,741,625
2800 Support Services - Central	9,936,532
Total Support Services	\$198,151,400
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,634,074
3300 Community Services	490,261
Total Operation of Non-Instructional Services	\$5,124,335
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,234,176
Total Facilities Acquisition, Construction and Improvement Services	\$1,234,176
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	44,683,214
5200 Interfund Transfers - Out	590,400
5900 Budgetary Reserve	1,546,850
Total Other Expenditures and Financing Uses	\$46,820,464
Total Estimated Expenditures and Other Financing Uses	\$664,814,155

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	117,719,360
200 Personnel Services - Employee Benefits	75,252,914
300 Purchased Professional and Technical Services	279,850
400 Purchased Property Services	21,200
500 Other Purchased Services	108,218,901
600 Supplies	5,318,546
700 Property	444,312
800 Other Objects	29,650
Total Regular Programs - Elementary / Secondary	\$307,284,733
1200 <u>Special Programs - Elementary / Secondary</u>	
200 Personnel Services - Employee Benefits	974,479
300 Purchased Professional and Technical Services	89,049,997
500 Other Purchased Services	4,507,894
Total Special Programs - Elementary / Secondary	\$94,532,370
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	4,125,132
200 Personnel Services - Employee Benefits	2,485,536
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	5,773
500 Other Purchased Services	20,000
600 Supplies	181,168
700 Property	48,223
800 Other Objects	1,350
Total Vocational Education	\$6,870,182
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,220,747
200 Personnel Services - Employee Benefits	946,941
300 Purchased Professional and Technical Services	383,024
500 Other Purchased Services	276,185
600 Supplies	114,881
Total Other Instructional Programs - Elementary / Secondary	\$2,941,778
1800 <u>Pre-Kindergarten</u>	
200 Personnel Services - Employee Benefits	1,854,717
Total Pre-Kindergarten	\$1,854,717
Total Instruction	\$413,483,780
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	9,526,699
200 Personnel Services - Employee Benefits	5,946,247
300 Purchased Professional and Technical Services	24,282
500 Other Purchased Services	46,765
600 Supplies	9,347

<u>Description</u>	<u>Amount</u>
800 Other Objects	275
Total Support Services - Students	\$15,553,615
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	8,606,432
200 Personnel Services - Employee Benefits	5,884,050
300 Purchased Professional and Technical Services	1,171,122
400 Purchased Property Services	4,000
500 Other Purchased Services	186,760
600 Supplies	2,136,641
700 Property	2,315,461
800 Other Objects	2,836
Total Support Services - Instructional Staff	\$20,307,302
2300 Support Services - Administration	
100 Personnel Services - Salaries	20,195,920
200 Personnel Services - Employee Benefits	13,891,897
300 Purchased Professional and Technical Services	5,264,502
400 Purchased Property Services	24,561
500 Other Purchased Services	413,196
600 Supplies	441,151
700 Property	93,792
800 Other Objects	72,414
Total Support Services - Administration	\$40,397,433
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	5,502,862
200 Personnel Services - Employee Benefits	3,263,309
300 Purchased Professional and Technical Services	697,700
400 Purchased Property Services	1,403
500 Other Purchased Services	7,605
600 Supplies	27,856
Total Support Services - Pupil Health	\$9,500,735
2500 Support Services - Business	
100 Personnel Services - Salaries	2,560,054
200 Personnel Services - Employee Benefits	1,537,698
300 Purchased Professional and Technical Services	149,500
400 Purchased Property Services	486,647
500 Other Purchased Services	561,237
600 Supplies	137,545
700 Property	1,286,563
800 Other Objects	34,803
Total Support Services - Business	\$6,754,047
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	29,497,780
200 Personnel Services - Employee Benefits	17,497,424
300 Purchased Professional and Technical Services	201,467
400 Purchased Property Services	3,003,962

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	625,674
600 Supplies	9,735,686
700 Property	393,038
800 Other Objects	5,080
Total Operation and Maintenance of Plant Services	\$60,960,111
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	565,324
200 Personnel Services - Employee Benefits	336,146
500 Other Purchased Services	33,831,849
600 Supplies	6,050
700 Property	2,256
Total Student Transportation Services	\$34,741,625
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	5,541,898
200 Personnel Services - Employee Benefits	3,385,450
300 Purchased Professional and Technical Services	207,780
400 Purchased Property Services	237,745
500 Other Purchased Services	299,298
600 Supplies	243,558
800 Other Objects	20,803
Total Support Services - Central	\$9,936,532
Total Support Services	\$198,151,400
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,071,236
200 Personnel Services - Employee Benefits	915,830
300 Purchased Professional and Technical Services	172,000
400 Purchased Property Services	23,640
500 Other Purchased Services	999,274
600 Supplies	285,179
700 Property	160,915
800 Other Objects	6,000
Total Student Activities	\$4,634,074
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	257,375
200 Personnel Services - Employee Benefits	192,582
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,000
500 Other Purchased Services	24,765
600 Supplies	11,539
Total Community Services	\$490,261
Total Operation of Non-Instructional Services	\$5,124,335
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	12,300
400 Purchased Property Services	1,211,276
500 Other Purchased Services	10,600
Total Facilities Acquisition, Construction and Improvement Services	\$1,234,176
Total Facilities Acquisition, Construction and Improvement Services	\$1,234,176
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	17,003,672
900 Other Uses of Funds	27,679,542
Total Debt Service / Other Expenditures and Financing Uses	\$44,683,214
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	590,400
Total Interfund Transfers - Out	\$590,400
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,546,850
Total Budgetary Reserve	\$1,546,850
Total Other Expenditures and Financing Uses	\$46,820,464
TOTAL EXPENDITURES	\$664,814,155

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/Fina Projection</u>
General Fund	115,620,484	142,862,823
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	3,119,365	3,242,762
Other Capital Projects Fund	18,841,005	16,319,049
Debt Service Fund	3,794,986	2,151,011
Food Service / Cafeteria Operations Fund	708,760	656,991
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	42,575,453	43,325,605
Private Purpose Trust Fund	160,422	53,735
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	851,695	831,710
Permanent Fund		
Total Cash and Short-Term Investments	\$185,672,170	\$209,443,686

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/Fina 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/Fina Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$185,672,170

\$209,443,686

Long-Term Indebtedness

06/30/2020 Estimate

06/30/Fina Projection

General Fund

0510 Bonds Payable	303,931,427	320,996,938
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	4,951,131	2,085,130
0540 Accumulated Compensated Absences	16,100,000	16,100,000
0550 Authority Lease Obligations	10,641,604	9,289,251
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	418,727,853	417,575,367

Total General Fund	\$754,352,015	\$766,046,686
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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		
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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		
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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		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/Fina 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/Fina 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/Fina 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/Fina 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	\$754,352,015	\$766,046,686

Short-Term Payables

	<u>06/30/2020 Estimate</u>	<u>06/30/Fina Projection</u>
General Fund	9,815,311	9,947,808
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	6,769,070	4,494,451
Total Short-Term Payables	\$16,584,381	\$14,442,259
TOTAL INDEBTEDNESS	\$770,936,396	\$780,488,945

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	20,879,089
0850 Unassigned Fund Balance	33,243,932
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$56,623,021
5900 Budgetary Reserve	1,546,850
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$58,169,871