

FINAL GENERAL FUND BUDGET


Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2020



President of the Board - Original Signature Required_____
Date 6-23-2020

Secretary of the Board - Original Signature Required_____
Date 6-23-2020

Chief School Administrator - Original Signature Required_____
Date 6-23-2020

Leonard A Corazzi

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Contact Person

Telephone Extension

Corazzi.leonard@bphawks.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethel Park SD	COUNTY : Allegheny	AUN : 103021252
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020) ?

Yes ☒
No ☐

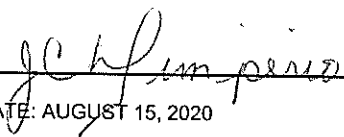
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$91700960
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6-23-2020
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DUE DATE: AUGUST 15, 2020

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

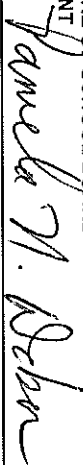
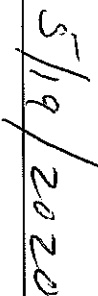
24 PS 6-687(a)(1)

(03/2006)

School District Name : Bethel Park SD	County : Allegheny	AUN Number : 103021252
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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 
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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>
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: \$253,067.00	This is the area that we charge our retiree health care. Benefits are charged but no salaries are associated with the benefits.

<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	5,491,828	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,491,828</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	60,864,781	
7000 Revenue from State Sources	24,918,416	
8000 Revenue from Federal Sources	425,935	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$86,209,132</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$91,700,960</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	52,446,909
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	5,210,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	822,000
6500 Earnings on Investments	750,000
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	\$60,864,781
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,285,021
7112 Basic Education Funding-Social Security	1,594,979
7271 Special Education funds for School-Aged Pupils	2,702,448
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	486,829
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7340 State Property Tax Reduction Allocation	1,700,098
7505 Ready to Learn Block Grant	505,751
7820 State Share of Retirement Contributions	7,407,790
REVENUE FROM STATE SOURCES	\$24,918,416
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	327,204
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,890
8517 NCLB, Title IV - 21st Century Schools	17,841
REVENUE FROM FEDERAL SOURCES	\$425,935
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	86,209,132

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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%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$52,446,909	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,700,098</u>	
Total Approx. Tax Revenue:		\$54,147,007	
Approx. Tax Levy for Tax Rate Calculation:		\$56,332,295	
		Allegheny	Total
<hr/>			
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		\$2,588,158,048	\$2,588,158,048
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy		\$52,282,197	\$52,282,197
(a * b)			
2020-21 Calculations			
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			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.00000%	96.00000%
k. Tax Levy Needed		\$56,332,295	\$56,332,295
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate		21.7654	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$56,332,295	\$56,332,295
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$54,632,197
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$52,446,909
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$52,446,909	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,700,098</u>	
Total Approx. Tax Revenue:	\$54,147,007	
Approx. Tax Levy for Tax Rate Calculation:	\$56,332,295	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.6510	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1144	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$56,036,210	\$56,036,210
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$296,085	\$296,085
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$284,242	\$284,242

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,659.36	
Number of Homestead/Farmstead Properties	10198	10198
Median Assessed Value of Homestead Properties		\$151,000

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$52,446,909
Amount of Tax Relief for Homestead Exclusions	<u>\$1,700,098</u>
Total Approx. Tax Revenue:	\$54,147,007
Approx. Tax Levy for Tax Rate Calculation:	\$56,332,295
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,700,098	Lowering RE Tax Rate	\$0	\$1,700,098
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,700,098

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Allegheny	2,588,158,048	21.7654	56,332,295			96.00000%		
Totals:				2,588,158,048	56,332,295	- 1,700,098 = 54,632,197 X	96.00000% = 52,446,909	
				<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>	<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%	4,660,000	4,660,000	
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						5,210,000	5,210,000	
Total Act 511, Current Taxes							5,212,000	
Act 511 Tax Limit -->				2,338,067,117 X	12		28,056,805	
				Market Value	Mills		(511 Limit)	

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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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	21.0000	21.7654	3.65%	No	3.1%				
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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,128,431
1200 Special Programs - Elementary / Secondary	13,100,401
1300 Vocational Education	3,006,757
1400 Other Instructional Programs - Elementary / Secondary	425,506
1500 Nonpublic School Programs	32,500
1800 Pre-Kindergarten	144,500
Total Instruction	\$56,838,095
2000 Support Services	
2100 Support Services - Students	1,846,031
2200 Support Services - Instructional Staff	2,078,195
2300 Support Services - Administration	4,561,035
2400 Support Services - Pupil Health	1,392,262
2500 Support Services - Business	737,226
2600 Operation and Maintenance of Plant Services	7,775,726
2700 Student Transportation Services	4,190,732
2800 Support Services - Central	2,359,796
2900 Other Support Services	583,067
Total Support Services	\$25,524,070
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,516,995
3300 Community Services	172,300
Total Operation of Non-Instructional Services	\$1,689,295
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	668,400
Total Other Expenditures and Financing Uses	\$7,489,500
Total Estimated Expenditures and Other Financing Uses	\$91,700,960

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,867,860
200 Personnel Services - Employee Benefits	14,472,552
300 Purchased Professional and Technical Services	606,950
400 Purchased Property Services	171,010
500 Other Purchased Services	739,194
600 Supplies	1,196,530
700 Property	72,611
800 Other Objects	1,724
Total Regular Programs - Elementary / Secondary	\$40,128,431
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,188,760
200 Personnel Services - Employee Benefits	4,184,433
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	\$13,100,401
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,261,132
200 Personnel Services - Employee Benefits	841,695
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	4,600
500 Other Purchased Services	820,555
600 Supplies	76,275
Total Vocational Education	\$3,006,757
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	125,000
200 Personnel Services - Employee Benefits	45,574
300 Purchased Professional and Technical Services	250,500
600 Supplies	4,432
Total Other Instructional Programs - Elementary / Secondary	\$425,506
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	32,500
Total Nonpublic School Programs	\$32,500
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	144,500
Total Pre-Kindergarten	\$144,500
Total Instruction	\$56,838,095
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	957,273

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	582,998
300 Purchased Professional and Technical Services	256,700
500 Other Purchased Services	600
600 Supplies	48,460
Total Support Services - Students	\$1,846,031
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,220,017
200 Personnel Services - Employee Benefits	767,303
300 Purchased Professional and Technical Services	44,303
500 Other Purchased Services	700
600 Supplies	45,077
800 Other Objects	795
Total Support Services - Instructional Staff	\$2,078,195
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,380,754
200 Personnel Services - Employee Benefits	1,511,446
300 Purchased Professional and Technical Services	490,500
400 Purchased Property Services	5,568
500 Other Purchased Services	56,250
600 Supplies	38,036
700 Property	29,277
800 Other Objects	49,204
Total Support Services - Administration	\$4,561,035
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	528,378
200 Personnel Services - Employee Benefits	427,303
300 Purchased Professional and Technical Services	418,100
400 Purchased Property Services	200
600 Supplies	18,281
Total Support Services - Pupil Health	\$1,392,262
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	415,872
200 Personnel Services - Employee Benefits	295,054
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	800
600 Supplies	10,500
700 Property	10,000
800 Other Objects	1,000
Total Support Services - Business	\$737,226
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,069,296
200 Personnel Services - Employee Benefits	2,143,432
300 Purchased Professional and Technical Services	66,500
400 Purchased Property Services	1,173,400
500 Other Purchased Services	254,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	912,738
700 Property	153,960
800 Other Objects	2,400
Total Operation and Maintenance of Plant Services	\$7,775,726
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,211,357
200 Personnel Services - Employee Benefits	1,381,253
300 Purchased Professional and Technical Services	4,983
400 Purchased Property Services	64,300
500 Other Purchased Services	37,789
600 Supplies	418,700
700 Property	70,000
800 Other Objects	2,350
Total Student Transportation Services	\$4,190,732
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	614,428
200 Personnel Services - Employee Benefits	371,881
300 Purchased Professional and Technical Services	17,100
400 Purchased Property Services	41,612
500 Other Purchased Services	53,600
600 Supplies	476,442
700 Property	781,333
800 Other Objects	3,400
Total Support Services - Central	\$2,359,796
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	250,000
200 Personnel Services - Employee Benefits	253,067
500 Other Purchased Services	80,000
Total Other Support Services	\$583,067
Total Support Services	\$25,524,070
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	814,379
200 Personnel Services - Employee Benefits	375,385
300 Purchased Professional and Technical Services	79,537
400 Purchased Property Services	34,400
500 Other Purchased Services	18,800
600 Supplies	163,664
800 Other Objects	30,830
Total Student Activities	\$1,516,995
3300 <u>Community Services</u>	
500 Other Purchased Services	171,200
600 Supplies	1,100

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$172,300
Total Operation of Non-Instructional Services	\$1,689,295
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	668,400
Total Interfund Transfers - Out	\$668,400
Total Other Expenditures and Financing Uses	\$7,489,500
TOTAL EXPENDITURES	\$91,700,960

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	10,000,000	9,000,000
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	\$28,210,000	\$24,187,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$28,210,000	\$24,187,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

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<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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

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<u>Short-Term Payables</u>	<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