

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/22/2018

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Leonard Corazzi

(412)854-8424

Extn :

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

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 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 2018-2019 (compared to 2017-2018)?

Yes

No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$86993315
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
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

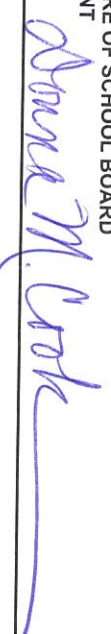
24 PS 6-687(a)(1)

(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 4/17/18
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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>
1980	Act 511 Taxes: 6153 Rate has changed from previous year.  6153 Prior Year Rate: 1.000% 6153 Current Year Rate: 0.500%	Prior year tax rate should be 0.500%.
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: \$269,568.00	We use function 2900 to report severances and retiree health care payments.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	719,518
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$719,518</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	61,924,358
7000 Revenue from State Sources	23,969,159
8000 Revenue from Federal Sources	380,280
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$86,273,797</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$86,993,315</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	53,021,788
6113 Public Utility Realty Taxes	63,000
6114 Payments in Lieu of Current Taxes - State / Local	9,500
6140 Current Act 511 Taxes - Flat Rate Assessments	1,120
6150 Current Act 511 Taxes - Proportional Assessments	5,662,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,282,000
6500 Earnings on Investments	450,000
6700 Revenues from LEA Activities	233,450
6800 Revenues from Intermediary Sources / Pass-Through Funds	800,000
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	79,000
6990 Refunds and Other Miscellaneous Revenue	102,500

**REVENUE FROM LOCAL SOURCES \$61,924,358****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,152,458
7271 Special Education funds for School-Aged Pupils	2,646,439
7292 Pre-K Counts	144,500
7311 Pupil Transportation Subsidy	753,817
7312 Nonpublic and Charter School Pupil Transportation Subsidy	177,100
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	510,397
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7340 State Property Tax Reduction Allocation	1,699,799
7505 Ready to Learn Block Grant	505,751
7810 State Share of Social Security and Medicare Taxes	1,513,795
7820 State Share of Retirement Contributions	6,779,103

**REVENUE FROM STATE SOURCES \$23,969,159****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	279,390
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	82,374
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	8,516
8517 NCLB, Title IV - 21st Century Schools	10,000

**REVENUE FROM FEDERAL SOURCES \$380,280****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 86,273,797**

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$53,021,788
Amount of Tax Relief for Homestead Exclusions	<u>\$1,699,799</u>
Total Approx. Tax Revenue:	\$54,721,587
Approx. Tax Levy for Tax Rate Calculation:	\$56,644,657

Allegheny

Total

**2017-18 Data**

a. Assessed Value	\$2,440,270,058	\$2,440,270,058
b. Real Estate Mills	22.8763	

**I. 2018-19 Data**

c. 2016 STEB Market Value	\$2,221,715,936	\$2,221,715,936
d. Assessed Value	\$2,476,128,448	\$2,476,128,448
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy	\$55,824,350	\$55,824,350
(a * b)		

**2018-19 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$55,824,350	\$55,824,350
(f Total * g)		
i. Base Mills Subject to Index	22.8763	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$56,644,657	\$56,644,657
(Approx. Tax Levy * g)		

**I. 2018-19 Real Estate Tax Rate 22.8763**

(k / d \* 1000)

l. Tax Levy Generated by Mills	\$56,644,657	\$56,644,657
(l / 1000 * d)		
m. Tax Levy minus Tax Relief for Homestead Exclusions		\$54,944,858
(m - Amount of Tax Relief for Homestead Exclusions)		
n. Net Tax Revenue Generated By Mills		\$53,021,788
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$53,021,788
Amount of Tax Relief for Homestead Exclusions	<u>\$1,699,799</u>
Total Approx. Tax Revenue:	\$54,721,587
Approx. Tax Levy for Tax Rate Calculation:	\$56,644,657

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	23.5397	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,287,321	\$58,287,321
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	\$7,260.50	
Number of Homestead/Farmstead Properties	10234	10234
Median Assessed Value of Homestead Properties		\$149,100



Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$53,021,788</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,699,799</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$54,721,587</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$56,644,657</b>
	<b>Allegheny</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,699,799	Lowering RE Tax Rate	\$0	\$1,699,799
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,699,799</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	2,476,128,448	22.8763	56,644,657			96.50000%	
<b>Totals:</b>	<b>2,476,128,448</b>		<b>56,644,657</b>	1,699,799 =	54,944,858 X	96.50000% =	53,021,788

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$50.00	\$0.00	1,120
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments** **1,120** **1,120**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,162,000	5,162,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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** **5,662,000** **5,662,000**

**Total Act 511, Current Taxes** **5,663,120**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,221,715,936 X</b>	<b>12</b>	<b>26,660,591</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u> Allegheny	22.8763	22.8763	0.00%	Yes	2.9%			
	<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	2.9%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	2.9%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	39,670,542
1200 Special Programs - Elementary / Secondary	10,710,407
1300 Vocational Education	3,036,665
1400 Other Instructional Programs - Elementary / Secondary	656,527
1500 Nonpublic School Programs	32,500
1800 Pre-Kindergarten	144,500
<b>Total Instruction</b>	<b>\$54,251,141</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,566,675
2200 Support Services - Instructional Staff	2,000,371
2300 Support Services - Administration	4,007,561
2400 Support Services - Pupil Health	923,963
2500 Support Services - Business	711,709
2600 Operation and Maintenance of Plant Services	7,584,884
2700 Student Transportation Services	3,932,591
2800 Support Services - Central	2,143,927
2900 Other Support Services	607,568
<b>Total Support Services</b>	<b>\$23,479,249</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,486,209
3300 Community Services	162,300
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,648,509</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	255,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$255,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,781,016
5200 Interfund Transfers - Out	578,400
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,359,416</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$86,993,315</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	22,664,186
200 Personnel Services - Employee Benefits	14,242,825
300 Purchased Professional and Technical Services	630,500
400 Purchased Property Services	207,529
500 Other Purchased Services	731,444
600 Supplies	1,146,289
700 Property	47,100
800 Other Objects	669
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$39,670,542</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,182,773
200 Personnel Services - Employee Benefits	3,730,325
300 Purchased Professional and Technical Services	749,915
400 Purchased Property Services	150
500 Other Purchased Services	1,011,861
600 Supplies	35,383
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,710,407</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,290,332
200 Personnel Services - Employee Benefits	851,769
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	3,700
500 Other Purchased Services	820,555
600 Supplies	61,389
700 Property	6,420
<b>Total Vocational Education</b>	<b>\$3,036,665</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	108,181
200 Personnel Services - Employee Benefits	38,414
300 Purchased Professional and Technical Services	230,500
500 Other Purchased Services	275,000
600 Supplies	4,432
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$656,527</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	32,500
<b>Total Nonpublic School Programs</b>	<b>\$32,500</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
800 Other Objects	144,500
<b>Total Pre-Kindergarten</b>	<b>\$144,500</b>
<b>Total Instruction</b>	<b>\$54,251,141</b>
<b>2000 Support Services</b>	

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	752,588
200 Personnel Services - Employee Benefits	481,252
300 Purchased Professional and Technical Services	283,700
500 Other Purchased Services	600
600 Supplies	48,535
<b>Total Support Services - Students</b>	<b>\$1,566,675</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,166,853
200 Personnel Services - Employee Benefits	741,125
300 Purchased Professional and Technical Services	44,045
500 Other Purchased Services	745
600 Supplies	46,708
800 Other Objects	895
<b>Total Support Services - Instructional Staff</b>	<b>\$2,000,371</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,036,793
200 Personnel Services - Employee Benefits	1,304,671
300 Purchased Professional and Technical Services	482,226
400 Purchased Property Services	6,100
500 Other Purchased Services	67,636
600 Supplies	42,454
700 Property	29,277
800 Other Objects	38,404
<b>Total Support Services - Administration</b>	<b>\$4,007,561</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	395,626
200 Personnel Services - Employee Benefits	329,967
300 Purchased Professional and Technical Services	181,100
400 Purchased Property Services	150
600 Supplies	17,120
<b>Total Support Services - Pupil Health</b>	<b>\$923,963</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	378,459
200 Personnel Services - Employee Benefits	258,000
300 Purchased Professional and Technical Services	22,800
400 Purchased Property Services	750
500 Other Purchased Services	3,500
600 Supplies	47,000
800 Other Objects	1,200
<b>Total Support Services - Business</b>	<b>\$711,709</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,903,366
200 Personnel Services - Employee Benefits	2,045,020
300 Purchased Professional and Technical Services	68,500

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,278,900
500 Other Purchased Services	272,000
600 Supplies	916,198
700 Property	99,500
800 Other Objects	1,400
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,584,884</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,023,768
200 Personnel Services - Employee Benefits	1,278,301
300 Purchased Professional and Technical Services	6,556
400 Purchased Property Services	43,300
500 Other Purchased Services	37,744
600 Supplies	462,756
700 Property	77,816
800 Other Objects	2,350
<b>Total Student Transportation Services</b>	<b>\$3,932,591</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	549,577
200 Personnel Services - Employee Benefits	328,753
300 Purchased Professional and Technical Services	11,672
400 Purchased Property Services	484,323
500 Other Purchased Services	54,000
600 Supplies	59,258
700 Property	652,974
800 Other Objects	3,370
<b>Total Support Services - Central</b>	<b>\$2,143,927</b>
<b>2900 <u>Other Support Services</u></b>	
100 Personnel Services - Salaries	250,000
200 Personnel Services - Employee Benefits	269,568
500 Other Purchased Services	88,000
<b>Total Other Support Services</b>	<b>\$607,568</b>
<b>Total Support Services</b>	<b>\$23,479,249</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	802,814
200 Personnel Services - Employee Benefits	361,473
300 Purchased Professional and Technical Services	83,437
400 Purchased Property Services	34,300
500 Other Purchased Services	18,200
600 Supplies	148,655
700 Property	9,500
800 Other Objects	27,830
<b>Total Student Activities</b>	<b>\$1,486,209</b>
<b>3300 <u>Community Services</u></b>	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	161,200
600 Supplies	1,100
<b>Total Community Services</b>	<b>\$162,300</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,648,509</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	230,000
600 Supplies	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$255,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$255,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,336,016
900 Other Uses of Funds	3,445,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,781,016</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	578,400
<b>Total Interfund Transfers - Out</b>	<b>\$578,400</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,359,416</b>
<b>TOTAL EXPENDITURES</b>	<b>\$86,993,315</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	23,000,000	22,000,000
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	6,000,000	5,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$29,225,000</b>	<b>\$27,225,000</b>

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$29,225,000</b>	<b>\$27,225,000</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	79,110,000	75,665,000
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		

<b>Total General Fund</b>	<b>\$79,110,000</b>	<b>\$75,665,000</b>
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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

<b>Total Public Purpose (Expendable) Trust Fund</b>
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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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>
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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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 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

## 2018-2019 Final General Fund Budget

LEA : 103021252 Bethel Park SD

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**Long-Term Indebtedness****06/30/2018 Estimate****06/30/2019 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**

**06/30/2018 Estimate**

**06/30/2019 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>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$79,110,000</b>	<b>\$75,665,000</b>

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$79,110,000</b>	<b>\$75,665,000</b>
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