

# 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

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Leonard A Corazzi

(412)854-8424

Extn :

\_\_\_\_\_  
Contact Person

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Extension

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\_\_\_\_\_  
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
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DUE DATE: AUGUST 15, 2020

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

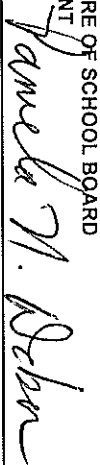
24 PS 6-687(a)(1)

(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 5/19/2020
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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>
<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	5,491,828
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,491,828</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
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	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$86,209,132</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$91,700,960</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$60,864,781</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,918,416</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$425,935</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>86,209,132</b>

Act 1 Index (current): 3.1%

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

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<b>2019-20 Data</b>		
a. Assessed Value	\$2,489,628,448	\$2,489,628,448
b. Real Estate Mills	21.0000	
<b>I. 2020-21 Data</b>		
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

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<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$52,282,197	\$52,282,197
(a * b)		
<b>2020-21 Calculations</b>		
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		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$56,332,295	\$56,332,295
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>21.7654</b>	
(k / d * 1000)		
III. 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

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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

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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

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Act 1 Index (current): 3.1%

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

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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,700,098</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	2,588,158,048	21.7654	56,332,295			96.00000%	
<b>Totals:</b>	<b>2,588,158,048</b>		<b>56,332,295</b>	- 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>
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	2,000
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes– Flat Rate Assessments 2,000 2,000**

	<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%	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**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,338,067,117</b>	<b>X</b>	<b>12</b>	<b>28,056,805</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
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u> Allegheny	21.0000	21.7654	3.65%	No	3.1%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$50.00	\$50.00	0.00%	Yes	3.1%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$56,838,095</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$25,524,070</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,516,995
3300 Community Services	172,300
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,689,295</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	160,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$160,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,821,100
5200 Interfund Transfers - Out	668,400
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,489,500</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$91,700,960</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$40,128,431</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,100,401</b>
<b>1300 <u>Vocational Education</u></b>	
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
<b>Total Vocational Education</b>	<b>\$3,006,757</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$425,506</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>\$56,838,095</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	957,273

## 2020-2021 Final General Fund Budget

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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
<b>Total Support Services - Students</b>	<b>\$1,846,031</b>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$2,078,195</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$4,561,035</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$1,392,262</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$737,226</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
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

<u>Description</u>	<u>Amount</u>
600 Supplies	912,738
700 Property	153,960
800 Other Objects	2,400
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,775,726</b>
<b>2700 Student Transportation Services</b>	
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
<b>Total Student Transportation Services</b>	<b>\$4,190,732</b>
<b>2800 Support Services - Central</b>	
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
<b>Total Support Services - Central</b>	<b>\$2,359,796</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	250,000
200 Personnel Services - Employee Benefits	253,067
500 Other Purchased Services	80,000
<b>Total Other Support Services</b>	<b>\$583,067</b>
<b>Total Support Services</b>	<b>\$25,524,070</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
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
<b>Total Student Activities</b>	<b>\$1,516,995</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	171,200
600 Supplies	1,100

<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$172,300</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,689,295</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	135,000
600 Supplies	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$160,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$160,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,153,100
900 Other Uses of Funds	3,668,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,821,100</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	668,400
<b>Total Interfund Transfers - Out</b>	<b>\$668,400</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,489,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$91,700,960</b>



**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$28,210,000</b>	<b>\$24,187,000</b>

**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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$28,210,000** **\$24,187,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

**General Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total General Fund**

**Public Purpose (Expendable) Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2020-2021 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2020 Estimate****06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund****Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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		
<b>Total Short-Term Payables</b>	<b>\$72,085,000</b>	<b>\$68,420,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$72,085,000</b>	<b>\$68,420,000</b>