

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/06/2020

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Robert F Geletko

(412)344-2099

Extn :

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

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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 : Mt Lebanon SD	COUNTY : Allegheny	AUN : 103026402
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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	\$105724915
Ending Unassigned Fund Balance	\$5286246
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
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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)

<b>School District Name :</b> Mt Lebanon SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103026402
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
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.	For unknown expenses

<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	125,942
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,864,317
0850 Unassigned Fund Balance	6,157,552
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,021,869</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	78,042,701
7000 Revenue from State Sources	24,207,094
8000 Revenue from Federal Sources	700,120
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$102,949,915</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$114,971,784</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	64,983,361
6113 Public Utility Realty Taxes	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	9,224,340
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	850,000
6910 Rentals	140,000
6940 Tuition from Patrons	430,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$78,042,701</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,672,133
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	2,881,129
7311 Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,494,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,703,975
7501 PA Accountability Grants	418,618
7810 State Share of Social Security and Medicare Taxes	1,964,620
7820 State Share of Retirement Contributions	8,862,619
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,207,094</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8513 IDEA, Section 619	324,741
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,142
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,237
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$700,120</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>102,949,915</b>

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$64,983,361</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,703,975</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$66,687,336</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$68,804,997</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2019-20 Data</b>		
a. Assessed Value	\$2,773,950,728	\$2,773,950,728
b. Real Estate Mills	24.7900	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$2,712,488,346	\$2,712,488,346
d. Assessed Value	\$2,775,514,210	\$2,775,514,210
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$68,766,239	\$68,766,239
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$68,766,239	\$68,766,239
(f Total * g)		
i. Base Mills Subject to Index	24.7900	
(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	96.84407%	96.84407%
k. Tax Levy Needed	\$68,804,997	\$68,804,997
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>24.7900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$68,804,997	\$68,804,997
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$67,101,022
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$64,983,361
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$64,983,361</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,703,975</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$66,687,336</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$68,804,997</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	25.4345	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$70,593,816	\$70,593,816
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,500.00	
Number of Homestead/Farmstead Properties	9300	9300
Median Assessed Value of Homestead Properties		\$240,000

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Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$64,983,361</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,703,975</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$66,687,336</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$68,804,997</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,703,975	Lowering RE Tax Rate	\$0	\$1,703,975
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,703,975</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	2,775,514,210	24.7900	68,804,997			96.84407%	
<b>Totals:</b>	<b>2,775,514,210</b>		<b>68,804,997</b>	- 1,703,975	= 67,101,022	X 96.84407%	= 64,983,361

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	50,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 50,000 50,000**

	<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%	8,324,340	8,324,340
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	900,000	900,000
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 9,224,340 9,224,340**

**Total Act 511, Current Taxes 9,274,340**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,712,488,346 X</b>	<b>12</b>	<b>32,549,860</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	24.7900	24.7900	0.00%	Yes	2.6%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	51,716,215
1200 Special Programs - Elementary / Secondary	10,119,902
1300 Vocational Education	366,000
1400 Other Instructional Programs - Elementary / Secondary	523,651
1600 Adult Education Programs	239,815
<b>Total Instruction</b>	<b>\$62,965,583</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,493,791
2200 Support Services - Instructional Staff	2,313,458
2300 Support Services - Administration	6,178,156
2400 Support Services - Pupil Health	1,077,636
2500 Support Services - Business	1,036,495
2600 Operation and Maintenance of Plant Services	10,044,790
2700 Student Transportation Services	1,658,607
2800 Support Services - Central	1,430,798
2900 Other Support Services	85,000
<b>Total Support Services</b>	<b>\$28,318,731</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,335,232
3300 Community Services	437,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,772,732</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	11,667,869
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,667,869</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$105,724,915</b>

## 2020-2021 Final General Fund Budget

LEA : 103026402 Mt Lebanon SD

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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	30,498,165
200 Personnel Services - Employee Benefits	18,799,637
300 Purchased Professional and Technical Services	919,409
400 Purchased Property Services	15,690
500 Other Purchased Services	579,940
600 Supplies	869,325
700 Property	24,329
800 Other Objects	9,720
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$51,716,215</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,251,760
200 Personnel Services - Employee Benefits	3,129,620
300 Purchased Professional and Technical Services	1,010,000
500 Other Purchased Services	617,750
600 Supplies	110,772
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,119,902</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	366,000
<b>Total Vocational Education</b>	<b>\$366,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	216,247
200 Personnel Services - Employee Benefits	73,654
300 Purchased Professional and Technical Services	210,000
500 Other Purchased Services	20,000
600 Supplies	3,750
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$523,651</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	132,560
200 Personnel Services - Employee Benefits	87,793
400 Purchased Property Services	6,048
500 Other Purchased Services	10,164
600 Supplies	3,250
<b>Total Adult Education Programs</b>	<b>\$239,815</b>
<b>Total Instruction</b>	<b>\$62,965,583</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,772,088
200 Personnel Services - Employee Benefits	1,641,188
300 Purchased Professional and Technical Services	15,500
600 Supplies	65,015
<b>Total Support Services - Students</b>	<b>\$4,493,791</b>

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,225,499
200 Personnel Services - Employee Benefits	886,646
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,000
500 Other Purchased Services	36,000
600 Supplies	156,113
800 Other Objects	1,200
<b>Total Support Services - Instructional Staff</b>	<b>\$2,313,458</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,393,044
200 Personnel Services - Employee Benefits	2,072,462
300 Purchased Professional and Technical Services	344,500
500 Other Purchased Services	286,000
600 Supplies	67,150
800 Other Objects	15,000
<b>Total Support Services - Administration</b>	<b>\$6,178,156</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	653,559
200 Personnel Services - Employee Benefits	404,271
300 Purchased Professional and Technical Services	7,126
600 Supplies	12,680
<b>Total Support Services - Pupil Health</b>	<b>\$1,077,636</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	401,254
200 Personnel Services - Employee Benefits	256,241
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	310,000
500 Other Purchased Services	6,000
600 Supplies	54,000
<b>Total Support Services - Business</b>	<b>\$1,036,495</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	4,223,442
200 Personnel Services - Employee Benefits	2,629,645
300 Purchased Professional and Technical Services	455,935
400 Purchased Property Services	533,847
500 Other Purchased Services	382,140
600 Supplies	1,749,481
700 Property	70,000
800 Other Objects	300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,044,790</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	363,189
200 Personnel Services - Employee Benefits	215,605
500 Other Purchased Services	1,044,813

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<u>Description</u>	<u>Amount</u>
600 Supplies	35,000
<b>Total Student Transportation Services</b>	<b>\$1,658,607</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	601,362
200 Personnel Services - Employee Benefits	440,686
300 Purchased Professional and Technical Services	282,000
400 Purchased Property Services	12,600
500 Other Purchased Services	15,000
600 Supplies	54,150
800 Other Objects	25,000
<b>Total Support Services - Central</b>	<b>\$1,430,798</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	85,000
<b>Total Other Support Services</b>	<b>\$85,000</b>
<b>Total Support Services</b>	<b>\$28,318,731</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,270,950
200 Personnel Services - Employee Benefits	782,648
300 Purchased Professional and Technical Services	72,336
400 Purchased Property Services	21,863
500 Other Purchased Services	20,680
600 Supplies	152,625
800 Other Objects	14,130
<b>Total Student Activities</b>	<b>\$2,335,232</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	245,795
200 Personnel Services - Employee Benefits	170,805
300 Purchased Professional and Technical Services	400
600 Supplies	20,500
<b>Total Community Services</b>	<b>\$437,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,772,732</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	11,667,869
<b>Total Interfund Transfers - Out</b>	<b>\$11,667,869</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,667,869</b>
<b>TOTAL EXPENDITURES</b>	<b>\$105,724,915</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	25,000,000	25,000,000
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		
Other Capital Projects Fund	2,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	50,000	50,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$27,410,000</b>	<b>\$27,410,000</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** **\$27,410,000** **\$27,410,000**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	129,840,000	123,800,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,200,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,500,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$135,540,000</b>	<b>\$129,500,000</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**

**06/30/2020 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

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$135,540,000</b>	<b>\$129,500,000</b>

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$135,540,000</b>	<b>\$129,500,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	125,942
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,960,623
0850 Unassigned Fund Balance	5,286,246
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,246,869</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,372,811</b>
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