

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2020

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Gerard F Muth

(412)318-1022

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 : North Hills SD	COUNTY : Allegheny	AUN : 103026902
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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	\$84469883
Ending Unassigned Fund Balance	\$3478795
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.1%

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 FDE-2028  
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> North Hills SD	<b>County :</b> Allegheny
<b>AUN Number :</b> 103026902	

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> 5/22/2020
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$300,000 is for unanticipated expenditures and \$200,000 for unanticipated grants (which is directly offset by an equal Revenue contingency). This is consistent with prior years. \$421,325 has been established for CARES Act anticipated funding and usage.
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.	The unassigned fund balance is well below the 8% level and is at a level generally recognized as prudent.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is equal to \$2,865,208 for other post-employment benefit liabilities and \$3,378,981 for leveling the impact of PSERS rate increases.

<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	285,634
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,815,261
0850 Unassigned Fund Balance	1,907,723
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,722,984</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	62,522,537
7000 Revenue from State Sources	21,070,339
8000 Revenue from Federal Sources	877,007
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$84,469,883</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$94,192,867</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	50,773,133
6113 Public Utility Realty Taxes	52,250
6114 Payments in Lieu of Current Taxes - State / Local	47,000
6140 Current Act 511 Taxes - Flat Rate Assessments	68,000
6150 Current Act 511 Taxes - Proportional Assessments	7,440,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,450,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	625,000
6910 Rentals	7,000
6920 Contributions and Donations from Private Sources	8,000
6940 Tuition from Patrons	25,500
6960 Services Provided Other Local Governmental Units / LEAs	37,000
6990 Refunds and Other Miscellaneous Revenue	814,654

**REVENUE FROM LOCAL SOURCES \$62,522,537**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,490,533
7112 Basic Education Funding-Social Security	1,489,410
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	2,468,483
7311 Pupil Transportation Subsidy	713,521
7312 Nonpublic and Charter School Pupil Transportation Subsidy	57,173
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	680,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,000
7340 State Property Tax Reduction Allocation	1,431,764
7360 Safe Schools	421,325
7505 Ready to Learn Block Grant	393,030
7820 State Share of Retirement Contributions	6,712,100

**REVENUE FROM STATE SOURCES \$21,070,339**

**REVENUE FROM FEDERAL SOURCES**

8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	313,207
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	381,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	4,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8517 NCLB, Title IV - 21st Century Schools	29,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	800

**REVENUE FROM FEDERAL SOURCES** **\$877,007**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **84,469,883**

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$50,773,133</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,431,764</u></b>
Total Approx. Tax Revenue:	<b>\$52,204,897</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$55,445,735</b>

Allegheny

Total

<b>2019-20 Data</b>		
a. Assessed Value	\$2,919,751,209	\$2,919,751,209
b. Real Estate Mills	18.6500	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$2,713,901,606	\$2,713,901,606
d. Assessed Value	\$2,972,961,649	\$2,972,961,649
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$54,453,360	\$54,453,360
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$54,453,360	\$54,453,360
(f Total * g)		
i. Base Mills Subject to Index	18.6500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$55,445,735	\$55,445,735
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>18.6500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$55,445,735	\$55,445,735
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$54,013,971
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,773,133
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$50,773,133
Amount of Tax Relief for Homestead Exclusions	<u>\$1,431,764</u>
Total Approx. Tax Revenue:	\$52,204,897
Approx. Tax Levy for Tax Rate Calculation:	\$55,445,735

Allegheny

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.1349	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$56,887,324	\$56,887,324
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$6,753.35	
Number of Homestead/Farmstead Properties	11368	11368
Median Assessed Value of Homestead Properties		\$135,000

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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>\$50,773,133</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,431,764</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$52,204,897</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$55,445,735</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,431,764	Lowering RE Tax Rate	\$0	\$1,431,764
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,431,764</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	2,972,961,649	18.6500	55,445,735			94.00000%	
<b>Totals:</b>	<b>2,972,961,649</b>		<b>55,445,735</b>	- 1,431,764	= 54,013,971	X 94.00000%	= 50,773,133

	<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	68,000
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 68,000 68,000**

	<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%	5,725,000	5,725,000
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	1.0000	0.000	415,000	415,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.5000	0.000	800,000	800,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 7,440,000 7,440,000**

**Total Act 511, Current Taxes 7,508,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,713,901,606 X</b>	<b>12</b>	<b>32,566,819</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	18.6500	18.6500	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%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	2.6%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	2.6%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	40,803,447
1200 Special Programs - Elementary / Secondary	10,615,293
1300 Vocational Education	965,369
1400 Other Instructional Programs - Elementary / Secondary	562,503
1500 Nonpublic School Programs	36,993
<b>Total Instruction</b>	<b>\$52,983,605</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,426,505
2200 Support Services - Instructional Staff	1,785,516
2300 Support Services - Administration	4,140,531
2400 Support Services - Pupil Health	731,707
2500 Support Services - Business	618,322
2600 Operation and Maintenance of Plant Services	6,320,330
2700 Student Transportation Services	3,046,744
2800 Support Services - Central	1,685,143
2900 Other Support Services	90,000
<b>Total Support Services</b>	<b>\$20,844,798</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,493,276
3300 Community Services	31,520
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,524,796</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,195,359
5900 Budgetary Reserve	921,325
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,116,684</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$84,469,883</b>

## 2020-2021 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	24,225,923
200 Personnel Services - Employee Benefits	14,328,370
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	89,400
500 Other Purchased Services	768,590
600 Supplies	1,161,702
700 Property	213,232
800 Other Objects	12,930
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$40,803,447</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,853,311
200 Personnel Services - Employee Benefits	3,017,248
300 Purchased Professional and Technical Services	411,665
400 Purchased Property Services	2,310,989
600 Supplies	8,940
700 Property	12,490
800 Other Objects	650
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,615,293</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	965,369
<b>Total Vocational Education</b>	<b>\$965,369</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	181,240
200 Personnel Services - Employee Benefits	77,868
300 Purchased Professional and Technical Services	299,945
500 Other Purchased Services	650
600 Supplies	2,600
800 Other Objects	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$562,503</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	36,993
<b>Total Nonpublic School Programs</b>	<b>\$36,993</b>
<b>Total Instruction</b>	<b>\$52,983,605</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,471,563
200 Personnel Services - Employee Benefits	896,907
300 Purchased Professional and Technical Services	8,100
500 Other Purchased Services	5,985
600 Supplies	43,450
800 Other Objects	500

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$2,426,505</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,060,348
200 Personnel Services - Employee Benefits	548,125
300 Purchased Professional and Technical Services	32,850
500 Other Purchased Services	13,925
600 Supplies	112,901
700 Property	250
800 Other Objects	17,117
<b>Total Support Services - Instructional Staff</b>	<b>\$1,785,516</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,139,655
200 Personnel Services - Employee Benefits	1,269,992
300 Purchased Professional and Technical Services	521,233
400 Purchased Property Services	650
500 Other Purchased Services	99,401
600 Supplies	66,300
700 Property	1,800
800 Other Objects	41,500
<b>Total Support Services - Administration</b>	<b>\$4,140,531</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	341,753
200 Personnel Services - Employee Benefits	184,229
300 Purchased Professional and Technical Services	190,800
400 Purchased Property Services	400
500 Other Purchased Services	1,300
600 Supplies	12,725
700 Property	500
<b>Total Support Services - Pupil Health</b>	<b>\$731,707</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	346,403
200 Personnel Services - Employee Benefits	211,349
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	500
500 Other Purchased Services	370
600 Supplies	29,700
<b>Total Support Services - Business</b>	<b>\$618,322</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,707,869
200 Personnel Services - Employee Benefits	1,787,194
300 Purchased Professional and Technical Services	23,920
400 Purchased Property Services	310,684
500 Other Purchased Services	215,121
600 Supplies	1,256,738
700 Property	17,154

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,650
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,320,330</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	35,866
200 Personnel Services - Employee Benefits	21,955
300 Purchased Professional and Technical Services	170,402
400 Purchased Property Services	2,814,221
600 Supplies	4,300
<b>Total Student Transportation Services</b>	<b>\$3,046,744</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	170,419
200 Personnel Services - Employee Benefits	86,787
300 Purchased Professional and Technical Services	819,444
400 Purchased Property Services	73,843
500 Other Purchased Services	35,000
600 Supplies	55,345
700 Property	437,695
800 Other Objects	6,610
<b>Total Support Services - Central</b>	<b>\$1,685,143</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	90,000
<b>Total Other Support Services</b>	<b>\$90,000</b>
<b>Total Support Services</b>	<b>\$20,844,798</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	642,090
200 Personnel Services - Employee Benefits	305,971
300 Purchased Professional and Technical Services	46,500
400 Purchased Property Services	25,050
500 Other Purchased Services	224,190
600 Supplies	204,295
700 Property	20,500
800 Other Objects	24,680
<b>Total Student Activities</b>	<b>\$1,493,276</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	23,000
200 Personnel Services - Employee Benefits	6,780
600 Supplies	1,740
<b>Total Community Services</b>	<b>\$31,520</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,524,796</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,909,862



<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	4,285,497
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,195,359</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	921,325
<b>Total Budgetary Reserve</b>	<b>\$921,325</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,116,684</b>
<b>TOTAL EXPENDITURES</b>	<b>\$84,469,883</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	20,000,000	16,000,000
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	1,500,000	1,000,000
Debt Service Fund	500	500
Food Service / Cafeteria Operations Fund	500	500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	74,000	72,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	70,000	65,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$21,645,000</b>	<b>\$17,138,000</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** **\$21,645,000** **\$17,138,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

<b>General Fund</b>		
0510 Bonds Payable	53,140,080	49,304,352
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,256,061	724,730
0540 Accumulated Compensated Absences	1,414,709	1,400,600
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	5,713,769	5,250,500
<b>Total General Fund</b>	<b>\$61,524,619</b>	<b>\$56,680,182</b>

**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>		

**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>		

**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>		

**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

**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>\$61,524,619</b>	<b>\$56,680,182</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>\$61,524,619</b>	<b>\$56,680,182</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	285,634
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,244,189
0850 Unassigned Fund Balance	3,478,795
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,722,984</b>
<b>5900 Budgetary Reserve</b>	<b>921,325</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,929,943</b>