

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Altoona Area SD	COUNTY : Blair	AUN : 108070502
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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%

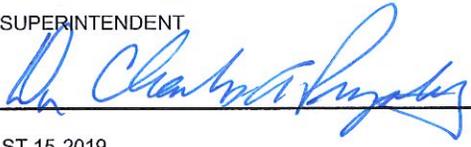
Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)? Yes No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$114143911
Ending Unassigned Fund Balance	\$637660
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/13/19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Altoona Area SD	County : Blair	AUN Number : 108070502
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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 6-12-19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA :

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<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.	Contingencies were budgeted for potential severance payments, high health insurance claims, unforeseen repairs, higher than normal utilities, vehicles if irreparable and supplies to be spent only if absolutely necessary.
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.	Fund balance to be assigned for debt service, retirement costs, & potential health care claims.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance to be assigned for debt service, retirement costs, & potential health care claims.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	32,350,000
0850 Unassigned Fund Balance	3,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$35,350,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	31,505,353
7000 Revenue from State Sources	69,048,341
8000 Revenue from Federal Sources	4,993,097
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$105,546,791</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$140,896,791</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	17,166,660
6112 Interim Real Estate Taxes	17,700
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	325,000
6120 Current Per Capita Taxes, Section 679	122,400
6140 Current Act 511 Taxes - Flat Rate Assessments	361,600
6150 Current Act 511 Taxes - Proportional Assessments	8,630,425
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,313,800
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	162,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,257,568
6910 Rentals	156,000
6940 Tuition from Patrons	127,500
6960 Services Provided Other Local Governmental Units / LEAs	101,000
6990 Refunds and Other Miscellaneous Revenue	138,500

REVENUE FROM LOCAL SOURCES \$31,505,353**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	40,295,954
7160 Tuition for Orphans Subsidy	45,000
7220 Vocational Education	18,000
7240 Driver Education - Student	1,890
7271 Special Education funds for School-Aged Pupils	5,628,009
7272 Early Intervention	1,576,508
7280 Adult Literacy	40,436
7311 Pupil Transportation Subsidy	1,818,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	91,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,778,211
7330 Health Services (Medical, Dental, Nurse, Act 25)	162,241
7340 State Property Tax Reduction Allocation	1,844,972
7505 Ready to Learn Block Grant	1,485,051
7810 State Share of Social Security and Medicare Taxes	2,519,318
7820 State Share of Retirement Contributions	11,743,751

REVENUE FROM STATE SOURCES \$69,048,341**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,073,290
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Amount

REVENUE FROM FEDERAL SOURCES

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	413,540
8517 NCLB, Title IV - 21st Century Schools	210,328
8620 Adult Basic Education	193,427
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	190,409
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	770,992
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	51,111
8830 Medical Assistance Reimbursements (Access) - Early Intervention	90,000

REVENUE FROM FEDERAL SOURCES **\$4,993,097**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **105,546,791**

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,166,660
Amount of Tax Relief for Homestead Exclusions	<u>\$1,848,845</u>
Total Approx. Tax Revenue:	\$19,015,505
Approx. Tax Levy for Tax Rate Calculation:	\$20,369,686

Blair

Total

2018-19 Data		
a. Assessed Value	\$3,292,494,560	\$3,292,494,560
b. Real Estate Mills	6.0013	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$2,276,360,244	\$2,276,360,244
d. Assessed Value	\$3,282,627,165	\$3,282,627,165
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$19,759,248	\$19,759,248
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$19,759,248	\$19,759,248
(f Total * g)		
i. Base Mills Subject to Index	6.0013	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.68834%	92.68834%
k. Tax Levy Needed	\$20,369,686	\$20,369,686
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	6.2053	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,369,686	\$20,369,686
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,520,841
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,166,660
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,166,660
Amount of Tax Relief for Homestead Exclusions	<u>\$1,848,845</u>
Total Approx. Tax Revenue:	\$19,015,505
Approx. Tax Levy for Tax Rate Calculation:	\$20,369,686

	Blair	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	6.2053	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,369,686	\$20,369,686
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	\$22,656.00	
Number of Homestead/Farmstead Properties	13217	13217
Median Assessed Value of Homestead Properties		\$105,100

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,166,660
Amount of Tax Relief for Homestead Exclusions	<u>\$1,848,845</u>
Total Approx. Tax Revenue:	\$19,015,505
Approx. Tax Levy for Tax Rate Calculation:	\$20,369,686

Blair	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,844,972	Lowering RE Tax Rate	\$0	\$1,844,972
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,873			\$3,873
Amount of Tax Relief from State/Local Sources				\$1,848,845

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>
Blair	3,282,627,165	6.2053	20,369,686			92.68834%	
Totals:	3,282,627,165		20,369,686	1,848,845 =	18,520,841 X	92.68834% =	17,166,660

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		122,400
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	\$5.00	\$0.00	124,800
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	94,500
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	142,300
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 361,600 361,600

	<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%	5,228,425	5,228,425
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	516,000	516,000
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	11,000	11,000
6155 Current Act 511 Business Privilege Taxes	2.0000	0.000	1,903,000	1,903,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.2500	0.000	972,000	972,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 8,630,425 8,630,425

Total Act 511, Current Taxes 8,992,025

Act 511 Tax Limit -->	2,276,360,244 X	12	27,316,323
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Blair	6.0013	6.2053	3.40%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.4%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	3.4%			
6155	Current Act 511 Business Privilege Taxes	2.0000	2.0000	0.00%	Yes	3.4%			
6157	Current Act 511 Mercantile Taxes	1.2500	1.2500	0.00%	Yes	3.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,805,431
1200 Special Programs - Elementary / Secondary	17,818,489
1300 Vocational Education	3,633,163
1400 Other Instructional Programs - Elementary / Secondary	790,222
1600 Adult Education Programs	233,863
Total Instruction	\$67,281,168
2000 Support Services	
2100 Support Services - Students	4,363,401
2200 Support Services - Instructional Staff	2,554,643
2300 Support Services - Administration	7,846,399
2400 Support Services - Pupil Health	1,209,887
2500 Support Services - Business	1,504,777
2600 Operation and Maintenance of Plant Services	10,636,354
2700 Student Transportation Services	3,887,311
2800 Support Services - Central	2,275,108
2900 Other Support Services	27,100
Total Support Services	\$34,304,980
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,801,781
3300 Community Services	383,636
Total Operation of Non-Instructional Services	\$2,185,417
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,125,544
5900 Budgetary Reserve	3,246,802
Total Other Expenditures and Financing Uses	\$10,372,346
Total Estimated Expenditures and Other Financing Uses	\$114,143,911

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,645,914
200 Personnel Services - Employee Benefits	14,975,709
300 Purchased Professional and Technical Services	803,500
400 Purchased Property Services	254,260
500 Other Purchased Services	1,611,030
600 Supplies	2,446,100
700 Property	47,500
800 Other Objects	21,418
Total Regular Programs - Elementary / Secondary	\$44,805,431
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,937,729
200 Personnel Services - Employee Benefits	5,539,000
300 Purchased Professional and Technical Services	474,650
400 Purchased Property Services	9,000
500 Other Purchased Services	1,778,100
600 Supplies	77,010
700 Property	2,500
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$17,818,489
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	446,282
200 Personnel Services - Employee Benefits	262,181
400 Purchased Property Services	1,200
500 Other Purchased Services	2,877,800
600 Supplies	43,700
800 Other Objects	2,000
Total Vocational Education	\$3,633,163
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	352,272
200 Personnel Services - Employee Benefits	167,405
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	1,000
500 Other Purchased Services	205,500
600 Supplies	12,045
Total Other Instructional Programs - Elementary / Secondary	\$790,222
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	166,737
200 Personnel Services - Employee Benefits	67,126
Total Adult Education Programs	\$233,863
Total Instruction	\$67,281,168
2000 Support Services	
2100 <u>Support Services - Students</u>	

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	2,619,571
200 Personnel Services - Employee Benefits	1,553,040
300 Purchased Professional and Technical Services	106,500
400 Purchased Property Services	2,340
500 Other Purchased Services	19,000
600 Supplies	62,950
Total Support Services - Students	\$4,363,401
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,293,982
200 Personnel Services - Employee Benefits	902,366
300 Purchased Professional and Technical Services	72,700
400 Purchased Property Services	104,740
500 Other Purchased Services	43,050
600 Supplies	134,085
800 Other Objects	3,720
Total Support Services - Instructional Staff	\$2,554,643
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,185,464
200 Personnel Services - Employee Benefits	2,602,471
300 Purchased Professional and Technical Services	331,600
400 Purchased Property Services	55,400
500 Other Purchased Services	462,275
600 Supplies	145,189
700 Property	12,000
800 Other Objects	52,000
Total Support Services - Administration	\$7,846,399
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	702,565
200 Personnel Services - Employee Benefits	382,522
300 Purchased Professional and Technical Services	90,700
400 Purchased Property Services	1,050
500 Other Purchased Services	1,900
600 Supplies	29,150
700 Property	2,000
Total Support Services - Pupil Health	\$1,209,887
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	857,625
200 Personnel Services - Employee Benefits	538,702
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	7,050
500 Other Purchased Services	33,350
600 Supplies	43,800
800 Other Objects	2,750
Total Support Services - Business	\$1,504,777
2600 <u>Operation and Maintenance of Plant Services</u>	

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	4,498,317
200 Personnel Services - Employee Benefits	2,814,165
300 Purchased Professional and Technical Services	13,670
400 Purchased Property Services	1,240,840
500 Other Purchased Services	108,890
600 Supplies	1,843,936
700 Property	114,266
800 Other Objects	2,270
Total Operation and Maintenance of Plant Services	\$10,636,354
2700 Student Transportation Services	
100 Personnel Services - Salaries	49,416
200 Personnel Services - Employee Benefits	28,017
400 Purchased Property Services	150
500 Other Purchased Services	3,809,488
600 Supplies	100
800 Other Objects	140
Total Student Transportation Services	\$3,887,311
2800 Support Services - Central	
100 Personnel Services - Salaries	846,514
200 Personnel Services - Employee Benefits	531,768
300 Purchased Professional and Technical Services	63,250
400 Purchased Property Services	452,376
500 Other Purchased Services	183,750
600 Supplies	97,450
700 Property	93,000
800 Other Objects	7,000
Total Support Services - Central	\$2,275,108
2900 Other Support Services	
400 Purchased Property Services	2,500
500 Other Purchased Services	21,200
600 Supplies	3,000
800 Other Objects	400
Total Other Support Services	\$27,100
Total Support Services	\$34,304,980
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	785,669
200 Personnel Services - Employee Benefits	352,307
300 Purchased Professional and Technical Services	114,600
400 Purchased Property Services	35,260
500 Other Purchased Services	316,645
600 Supplies	125,100
700 Property	25,000
800 Other Objects	47,200
Total Student Activities	\$1,801,781

<u>Description</u>	<u>Amount</u>
3300 Community Services	
100 Personnel Services - Salaries	52,403
200 Personnel Services - Employee Benefits	40,333
500 Other Purchased Services	90,900
800 Other Objects	200,000
Total Community Services	\$383,636
Total Operation of Non-Instructional Services	\$2,185,417
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,015,544
900 Other Uses of Funds	2,110,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,125,544
5900 Budgetary Reserve	
800 Other Objects	3,246,802
Total Budgetary Reserve	\$3,246,802
Total Other Expenditures and Financing Uses	\$10,372,346
TOTAL EXPENDITURES	\$114,143,911

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	30,000,000	29,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	6,000,000	3,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	45,000,000	8,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
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 Cash and Short-Term Investments	\$82,000,000	\$41,000,000

Long-Term Investments

06/30/2019 Estimate

06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$82,000,000** **\$41,000,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	122,050,000	119,940,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,000,000	4,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,000,000	4,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$130,050,000	\$127,940,000

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

06/30/2019 Estimate

06/30/2020 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

22,000

21,000

2019-2020 Final General Fund Budget

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	250,000	250,000
0599 Other Noncurrent Liabilities	50,000	50,000
Total Food Service / Cafeteria Operations Fund	\$322,000	\$321,000

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

06/30/2019 Estimate

06/30/2020 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>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$130,372,000	\$128,261,000

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	18,000,000	19,000,000
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	400,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	550,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	240,000	230,000
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$19,140,000	\$20,280,000
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TOTAL INDEBTEDNESS	\$149,512,000	\$148,541,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	26,115,220
0850 Unassigned Fund Balance	637,660
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$26,752,880
5900 Budgetary Reserve	3,246,802
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$30,499,682