

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019

President of the Board - Original Signature Required


Date 06/17/2019

Secretary of the Board - Original Signature Required


Date 06/17/2019

Chief School Administrator - Original Signature Required


Date 06/17/2019

Jamie L ODonnell

(724)947-8136

Extn :310

Contact Person

Telephone

Extension

jodonnell@burgettstown.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Burgettstown Area SD	COUNTY : Washington	AUN : 101631203
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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.

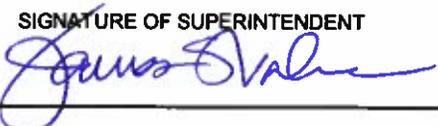
Total Budgeted Expenditures	\$20850821
Ending Unassigned Fund Balance	\$344999
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.7%

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 06/17/2019
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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 : Burgettstown Area SD	County : Washington	AUN Number : 101631203
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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 05/13/2019
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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<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.	The district estimates an ending unassigned fund balance to end the fiscal year 2019-2020.

<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	19,090
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,000
0840 Assigned Fund Balance	30,000
0850 Unassigned Fund Balance	300,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$345,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,074,673
7000 Revenue from State Sources	11,527,649
8000 Revenue from Federal Sources	248,498
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,850,820</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,195,820</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,882,273
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	3,900
6120 Current Per Capita Taxes, Section 679	8,500
6140 Current Act 511 Taxes - Flat Rate Assessments	8,500
6150 Current Act 511 Taxes - Proportional Assessments	1,180,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	340,000
6500 Earnings on Investments	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	150,000
6920 Contributions and Donations from Private Sources	50,000
6990 Refunds and Other Miscellaneous Revenue	143,500
REVENUE FROM LOCAL SOURCES	\$9,074,673
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,457,289
7271 Special Education funds for School-Aged Pupils	952,206
7311 Pupil Transportation Subsidy	720,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	265,929
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	532,637
7505 Ready to Learn Block Grant	239,888
7810 State Share of Social Security and Medicare Taxes	425,000
7820 State Share of Retirement Contributions	1,912,700
REVENUE FROM STATE SOURCES	\$11,527,649
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	197,344
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,177
8517 NCLB, Title IV - 21st Century Schools	14,977
REVENUE FROM FEDERAL SOURCES	\$248,498
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,850,820

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$6,882,273
Amount of Tax Relief for Homestead Exclusions	<u>\$532,637</u>
Total Approx. Tax Revenue:	\$7,414,910
Approx. Tax Levy for Tax Rate Calculation:	\$7,932,931

Washington

Total

2018-19 Data		
a. Assessed Value	\$638,507,700	\$638,507,700
b. Real Estate Mills	11.8169	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$476,948,867	\$476,948,867
d. Assessed Value	\$644,440,290	\$644,440,290
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$7,545,182	\$7,545,182
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$7,545,182	\$7,545,182
(f Total * g)		
i. Base Mills Subject to Index	11.8169	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$7,932,931	\$7,932,931
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	12.3098	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,932,931	\$7,932,931
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,400,294
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,882,273
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$6,882,273

Amount of Tax Relief for Homestead Exclusions

\$532,637

Total Approx. Tax Revenue:

\$7,414,910

Approx. Tax Levy for Tax Rate Calculation:

\$7,932,931

Washington

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	12.1832	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1266	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,851,345	\$7,851,345
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$81,586	\$81,586
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$75,875	\$75,875

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$16,726.00	
Number of Homestead/Farmstead Properties	2587	2587
Median Assessed Value of Homestead Properties		\$117,800

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,882,273
Amount of Tax Relief for Homestead Exclusions	<u>\$532,637</u>
Total Approx. Tax Revenue:	\$7,414,910
Approx. Tax Levy for Tax Rate Calculation:	\$7,932,931
	Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$532,637	Lowering RE Tax Rate	\$0	\$532,637
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$532,637

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>
Washington	644,440,290	12.3098	7,932,931			93.00000%	
Totals:	644,440,290		7,932,931	532,637 =	7,400,294 X	93.00000% =	6,882,273

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		8,500
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	8,500
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	\$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 8,500 8,500

	<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%	2,060,000	1,030,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	150,000
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 2,360,000 1,180,000

Total Act 511, Current Taxes 1,188,500

Act 511 Tax Limit -->	476,948,867 X	12	5,723,386
	Market Value	Mills	(511 Limit)

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
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Washington	11.8169	12.3098	4.18%	No	3.1%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	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%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,626,678
1200 Special Programs - Elementary / Secondary	2,574,493
1300 Vocational Education	320,194
1400 Other Instructional Programs - Elementary / Secondary	35,842
Total Instruction	\$12,557,207
2000 Support Services	
2100 Support Services - Students	489,711
2200 Support Services - Instructional Staff	615,513
2300 Support Services - Administration	1,627,406
2400 Support Services - Pupil Health	177,649
2500 Support Services - Business	369,798
2600 Operation and Maintenance of Plant Services	1,851,142
2700 Student Transportation Services	1,190,087
2900 Other Support Services	12,745
Total Support Services	\$6,334,051
3000 Operation of Non-Instructional Services	
3200 Student Activities	377,358
3300 Community Services	4,500
Total Operation of Non-Instructional Services	\$381,858
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,577,705
Total Other Expenditures and Financing Uses	\$1,577,705
Total Estimated Expenditures and Other Financing Uses	\$20,850,821

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,890,002
200 Personnel Services - Employee Benefits	3,601,552
300 Purchased Professional and Technical Services	105,386
500 Other Purchased Services	835,000
600 Supplies	194,738
Total Regular Programs - Elementary / Secondary	\$9,626,678
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,016,292
200 Personnel Services - Employee Benefits	702,151
300 Purchased Professional and Technical Services	500,800
500 Other Purchased Services	350,250
600 Supplies	5,000
Total Special Programs - Elementary / Secondary	\$2,574,493
1300 <u>Vocational Education</u>	
500 Other Purchased Services	320,194
Total Vocational Education	\$320,194
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,000
200 Personnel Services - Employee Benefits	842
500 Other Purchased Services	24,000
Total Other Instructional Programs - Elementary / Secondary	\$35,842
Total Instruction	\$12,557,207
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	309,994
200 Personnel Services - Employee Benefits	179,217
600 Supplies	500
Total Support Services - Students	\$489,711
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	295,239
200 Personnel Services - Employee Benefits	194,074
300 Purchased Professional and Technical Services	47,200
600 Supplies	49,000
700 Property	30,000
Total Support Services - Instructional Staff	\$615,513
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	955,710
200 Personnel Services - Employee Benefits	552,321
300 Purchased Professional and Technical Services	4,800
500 Other Purchased Services	102,175
600 Supplies	2,000

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	10,400
Total Support Services - Administration	\$1,627,406
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	89,227
200 Personnel Services - Employee Benefits	76,722
300 Purchased Professional and Technical Services	8,700
600 Supplies	3,000
Total Support Services - Pupil Health	\$177,649
2500 Support Services - Business	
100 Personnel Services - Salaries	177,153
200 Personnel Services - Employee Benefits	123,845
300 Purchased Professional and Technical Services	58,500
500 Other Purchased Services	500
600 Supplies	8,800
800 Other Objects	1,000
Total Support Services - Business	\$369,798
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	613,356
200 Personnel Services - Employee Benefits	450,986
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	526,200
500 Other Purchased Services	71,600
600 Supplies	185,500
Total Operation and Maintenance of Plant Services	\$1,851,142
2700 Student Transportation Services	
100 Personnel Services - Salaries	384,730
200 Personnel Services - Employee Benefits	227,557
400 Purchased Property Services	23,300
500 Other Purchased Services	373,700
600 Supplies	180,500
700 Property	300
Total Student Transportation Services	\$1,190,087
2900 Other Support Services	
500 Other Purchased Services	12,745
Total Other Support Services	\$12,745
Total Support Services	\$6,334,051
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	172,434
200 Personnel Services - Employee Benefits	72,319
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	37,150
500 Other Purchased Services	5,250
600 Supplies	52,205

<u>Description</u>	<u>Amount</u>
700 Property	3,000
Total Student Activities	\$377,358
3300 Community Services	
500 Other Purchased Services	3,500
800 Other Objects	1,000
Total Community Services	\$4,500
Total Operation of Non-Instructional Services	\$381,858
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	31,000
900 Other Uses of Funds	1,546,705
Total Debt Service / Other Expenditures and Financing Uses	\$1,577,705
Total Other Expenditures and Financing Uses	\$1,577,705
TOTAL EXPENDITURES	\$20,850,821

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	300,000	300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	60,000	60,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	9,100	9,100
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000	1,000
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	\$370,100	\$370,100

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	\$370,100	\$370,100

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	54,746,742	52,871,855
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	\$54,746,742	\$52,871,855
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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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

2019-2020 Final General Fund Budget

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 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

06/30/2019 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

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 Permanent Fund		
Total Long-Term Indebtedness	\$54,746,742	\$52,871,855

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$54,746,742	\$52,871,855
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Account Description	Amounts
0810 Nonspendable Fund Balance	19,090
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	344,999
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$344,999

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$364,089
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