

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2019

*Christine R Troxell*

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

*Carol G. Schmitt*

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

*Gina Rembold*

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

Gina Rembold

Contact Person

regina.rembold@ctasd.org

Email Address

June 24, 2019

Date

June 24, 2019

Date

June 24, 2019

Date

(814)479-7431

Telephone

Extn :3704

Extension



# FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Cenemaugh Township Area SD	<b>County :</b> Somerset	<b>AUN Number :</b> 108561803
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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 <i>Christine R Tusker</i>	DATE <i>05/21/19</i>
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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.	To be used for unexpected expenses, if 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 used to balance the budget and for budget fluctuations that are unexpected.

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

5,029,421

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**\$5,029,421**

**Estimated Revenues And Other Financing Sources**

- 6000 Revenue from Local Sources
- 7000 Revenue from State Sources
- 8000 Revenue from Federal Sources
- 9000 Other Financing Sources

4,254,311  
10,225,165  
264,000  
27,000

**Total Estimated Revenues And Other Financing Sources**

**\$14,770,476**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$19,799,897**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,692,156
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	3,865
6114 Payments in Lieu of Current Taxes - State / Local	110
6120 Current Per Capita Taxes, Section 679	14,440
6140 Current Act 511 Taxes - Flat Rate Assessments	21,440
6150 Current Act 511 Taxes - Proportional Assessments	848,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	259,300
6500 Earnings on Investments	152,000
6700 Revenues from LEA Activities	33,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	208,000
6910 Rentals	2,000
6990 Refunds and Other Miscellaneous Revenue	5,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,254,311</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,026,807
7271 Special Education funds for School-Aged Pupils	723,960
7311 Pupil Transportation Subsidy	565,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	109,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,150
7340 State Property Tax Reduction Allocation	271,008
7360 Safe Schools	25,000
7810 State Share of Social Security and Medicare Taxes	272,883
7820 State Share of Retirement Contributions	1,194,857
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,225,165</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	159,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	73,400
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,600
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$264,000</b>

Amount

**OTHER FINANCING SOURCES**

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 27,000

**OTHER FINANCING SOURCES \$27,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 14,770,476**

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,692,156

Amount of Tax Relief for Homestead Exclusions \$271,008

Total Approx. Tax Revenue: \$2,963,164

Approx. Tax Levy for Tax Rate Calculation: \$3,213,148

Somerset

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$114,668,980	\$114,668,980
b. Real Estate Mills	27.9600	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$307,976,720	\$307,976,720
d. Assessed Value	\$114,919,440	\$114,919,440
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$3,206,145	\$3,206,145
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$3,206,145	\$3,206,145
(f Total * g)		
i. Base Mills Subject to Index	27.9600	
(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	91.503333%	91.503333%
k. Tax Levy Needed	\$3,213,148	\$3,213,148
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>27.9600</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,213,148	\$3,213,148
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,942,140
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,692,156
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,692,156</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$271,008</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$2,963,164</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,213,148</b>	
	<b>Somerset</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	28.8547	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,315,966	\$3,315,966
<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	\$4,125.00	
Number of Homestead/Farmstead Properties	2365	2365
Median Assessed Value of Homestead Properties		\$24,500

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Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>			
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,692,156</b>			
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$271,008</u></b>			
<b>Total Approx. Tax Revenue:</b>	<b>\$2,963,164</b>			
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,213,148</b>			
	<b>Somerset</b>		<b>Total</b>	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$271,008	Lowering RE Tax Rate	\$0		\$271,008
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$271,008</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>
Somerset	114,919,440	27.9600	3,213,148			91.50333%	
<b>Totals:</b>	<b>114,919,440</b>		<b>3,213,148</b>	- 271,008 =	2,942,140 X	91.50333% =	2,692,156

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		14,440
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	15,700
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	7,630
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 23,330 21,440**

	<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%	825,000	750,000
6152 Current Act 511 Occupation Taxes	250.0000	0.0000	46,870	43,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	55,000	55,000
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 926,870 848,000**

**Total Act 511, Current Taxes 869,440**

<b>Act 511 Tax Limit --&gt;</b>	<b>307,976,720 X</b>	<b>12</b>	<b>3,695,721</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:		Percent Change in Rate	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> Somerset	27.9600	27.9600	0.00%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,258,317
1200 Special Programs - Elementary / Secondary	2,247,037
1300 Vocational Education	474,221
1400 Other Instructional Programs - Elementary / Secondary	77,403
1500 Nonpublic School Programs	10,000
<b>Total Instruction</b>	<b>\$9,066,978</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	585,897
2200 Support Services - Instructional Staff	391,825
2300 Support Services - Administration	1,093,625
2400 Support Services - Pupil Health	333,096
2500 Support Services - Business	437,980
2600 Operation and Maintenance of Plant Services	1,320,866
2700 Student Transportation Services	498,450
2800 Support Services - Central	168,518
2900 Other Support Services	3,200
<b>Total Support Services</b>	<b>\$4,833,457</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	597,219
3300 Community Services	3,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$600,719</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	718,977
5200 Interfund Transfers - Out	40,000
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$858,977</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$15,360,131</b>

## 2019-2020 Final General Fund Budget

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,266,217
200 Personnel Services - Employee Benefits	2,256,394
300 Purchased Professional and Technical Services	217,410
400 Purchased Property Services	30,921
500 Other Purchased Services	221,060
600 Supplies	250,799
700 Property	14,916
800 Other Objects	600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,258,317</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	622,376
200 Personnel Services - Employee Benefits	419,714
300 Purchased Professional and Technical Services	390,862
400 Purchased Property Services	500
500 Other Purchased Services	775,800
600 Supplies	17,485
700 Property	16,000
800 Other Objects	4,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,247,037</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	473,721
600 Supplies	500
<b>Total Vocational Education</b>	<b>\$474,221</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	36,750
200 Personnel Services - Employee Benefits	15,653
300 Purchased Professional and Technical Services	23,000
500 Other Purchased Services	1,500
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$77,403</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	10,000
<b>Total Nonpublic School Programs</b>	<b>\$10,000</b>
<b>Total Instruction</b>	<b>\$9,066,978</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	287,809
200 Personnel Services - Employee Benefits	201,422
300 Purchased Professional and Technical Services	78,729
400 Purchased Property Services	200
500 Other Purchased Services	6,905
600 Supplies	9,262

## 2019-2020 Final General Fund Budget

LEA : 108561803 Conemaugh Township Area SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
700 Property	1,000
800 Other Objects	570
<b>Total Support Services - Students</b>	<b>\$585,897</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	197,899
200 Personnel Services - Employee Benefits	132,737
300 Purchased Professional and Technical Services	26,450
400 Purchased Property Services	150
500 Other Purchased Services	6,450
600 Supplies	27,044
800 Other Objects	1,095
<b>Total Support Services - Instructional Staff</b>	<b>\$391,825</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	583,014
200 Personnel Services - Employee Benefits	389,869
300 Purchased Professional and Technical Services	44,200
400 Purchased Property Services	900
500 Other Purchased Services	37,800
600 Supplies	21,492
700 Property	500
800 Other Objects	15,850
<b>Total Support Services - Administration</b>	<b>\$1,093,625</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	126,864
200 Personnel Services - Employee Benefits	72,712
300 Purchased Professional and Technical Services	124,800
400 Purchased Property Services	200
500 Other Purchased Services	1,400
600 Supplies	6,253
700 Property	867
<b>Total Support Services - Pupil Health</b>	<b>\$333,096</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	215,418
200 Personnel Services - Employee Benefits	135,762
300 Purchased Professional and Technical Services	41,300
400 Purchased Property Services	7,500
500 Other Purchased Services	29,000
600 Supplies	3,500
800 Other Objects	5,500
<b>Total Support Services - Business</b>	<b>\$437,980</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	511,132
200 Personnel Services - Employee Benefits	378,644
300 Purchased Professional and Technical Services	4,540
400 Purchased Property Services	191,300

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	53,750
600 Supplies	160,300
700 Property	17,700
800 Other Objects	3,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,320,866</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	5,600
500 Other Purchased Services	492,600
600 Supplies	250
<b>Total Student Transportation Services</b>	<b>\$498,450</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	76,810
500 Other Purchased Services	600
600 Supplies	91,108
<b>Total Support Services - Central</b>	<b>\$168,518</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	3,200
<b>Total Other Support Services</b>	<b>\$3,200</b>
<b>Total Support Services</b>	<b>\$4,833,457</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	198,464
200 Personnel Services - Employee Benefits	72,944
300 Purchased Professional and Technical Services	50,707
400 Purchased Property Services	12,850
500 Other Purchased Services	109,229
600 Supplies	110,500
700 Property	13,000
800 Other Objects	29,525
<b>Total Student Activities</b>	<b>\$597,219</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	3,500
<b>Total Community Services</b>	<b>\$3,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$600,719</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	288,977
900 Other Uses of Funds	430,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$718,977</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	40,000
<b>Total Interfund Transfers - Out</b>	<b>\$40,000</b>

<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$858,977</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,360,131</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	5,000	5,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,438,000	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$1,443,000</b>	<b>\$1,005,000</b>
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**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** **\$1,443,000** **\$1,005,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	10,000,000	9,800,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	125,000	125,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$10,125,000</b>	<b>\$9,925,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

LEA : 108561803 Conemaugh Township Area SD

Printed 9/5/2019 1:15:14 PM

Page - 3 of 6

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$10,125,000</b>	<b>\$9,925,000</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	800,000	850,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	1,500	1,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500	1,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Short-Term Payables</b>	<b>\$803,000</b>	<b>\$853,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$10,928,000</b>	<b>\$10,778,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,439,766
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,439,766</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,539,766</b>