

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2019



President of the Board - Original Signature Required

Date 6/10/19



Secretary of the Board - Original Signature Required

Date 6/10/19



Chief School Administrator - Original Signature Required

Date 6/13/19

Brett Lago

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn-Trafford SD	COUNTY : Westmoreland	AUN : 107657103
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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	\$57980422
Ending Unassigned Fund Balance	\$3999886
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.9%

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

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn-Trafford SD	County : Westmoreland	AUN Number : 107657103
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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 5-6-19
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$30,887.37 C x 2%: \$20,917.88</p>	Data is correct.
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.	Reserved for unanticipated expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for PSERS and/or capital projects.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	2,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	31,389,135
7000 Revenue from State Sources	26,177,932
8000 Revenue from Federal Sources	413,241
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$57,980,308</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$63,980,308</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,053,578
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	16,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	120,000
6150 Current Act 511 Taxes - Proportional Assessments	4,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	470,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	100,000
6990 Refunds and Other Miscellaneous Revenue	44,557
REVENUE FROM LOCAL SOURCES	\$31,389,135
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	14,944,443
7271 Special Education funds for School-Aged Pupils	2,512,595
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	1,045,894
7810 State Share of Social Security and Medicare Taxes	1,100,000
7820 State Share of Retirement Contributions	4,700,000
REVENUE FROM STATE SOURCES	\$26,177,932
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	321,590
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,151
8517 NCLB, Title IV - 21st Century Schools	2,500
REVENUE FROM FEDERAL SOURCES	\$413,241
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	57,980,308

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$25,056,005

Amount of Tax Relief for Homestead Exclusions

\$1,045,894

Total Approx. Tax Revenue:

\$26,101,899

Approx. Tax Levy for Tax Rate Calculation:

\$27,526,701

Allegheny

Westmoreland

Total

2018-19 Data

a. Assessed Value

\$3,129,999

\$312,827,580

\$315,957,579

b. Real Estate Mills

15.7700

83.7500

I. 2019-20 Data

c. 2017 STEB Market Value

\$2,964,244

\$1,680,494,565

\$1,683,458,809

d. Assessed Value

\$3,129,999

\$318,558,650

\$321,688,649

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2018-19 Calculations

f. 2018-19 Tax Levy

\$49,360

\$26,199,310

\$26,248,670

(a * b)

2019-20 Calculations

g. Percent of Total Market Value

0.17608%

99.82392%

100.00000%

II.

h. Rebalanced 2018-19 Tax Levy

\$46,219

\$26,202,451

\$26,248,670

(f Total * g)

i. Base Mills Subject to Index

15.7700

83.7600

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

100.00000%

94.61000%

94.61949%

k. Tax Levy Needed

\$48,469

\$27,478,232

\$27,526,701

(Approx. Tax Levy * g)

I. 2019-20 Real Estate Tax Rate

15.4800

86.2500

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$48,452

\$27,475,684

\$27,524,136

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$26,478,242

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$25,053,578

(n * Est. Pct. Collection)

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$25,056,005

Amount of Tax Relief for Homestead Exclusions

\$1,045,894

Total Approx. Tax Revenue:

\$26,101,899

Approx. Tax Levy for Tax Rate Calculation:

\$27,526,701

	Allegheny	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.2431	86.2728	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,841	\$27,482,947	\$27,533,788
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,515.00	\$1,603.00	
Number of Homestead/Farmstead Properties	18	7771	7789
Median Assessed Value of Homestead Properties			\$28,608

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$25,056,005			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,045,894</u>			
Total Approx. Tax Revenue:	\$26,101,899			
Approx. Tax Levy for Tax Rate Calculation:	\$27,526,701			
	Allegheny	Westmoreland		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,045,894	Lowering RE Tax Rate	\$0	\$1,045,894
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,045,894

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	3,129,999	15.4800	48,452			100.00000%	
Westmoreland	318,558,650	86.2500	27,475,684			94.61000%	
Totals:	321,688,649		27,524,136	- 1,045,894 =	26,478,242 X	94.61949% =	25,053,578

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	50,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
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			170,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			4,450,000
Total Act 511, Current Taxes			4,570,000
Act 511 Tax Limit -->		1,683,458,809 X	12
		Market Value	Mills
			20,201,506
			(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>								
	Allegheny	15.7700	15.4800	-1.82%	Yes	3.0%			
	Westmoreland	83.7600	86.2500	2.98%	Yes	3.0%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.0%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.0%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,008,735
1200 Special Programs - Elementary / Secondary	4,705,635
1300 Vocational Education	475,000
1400 Other Instructional Programs - Elementary / Secondary	60,467
Total Instruction	\$34,249,837
2000 Support Services	
2100 Support Services - Students	1,853,440
2200 Support Services - Instructional Staff	540,212
2300 Support Services - Administration	3,875,132
2400 Support Services - Pupil Health	621,436
2500 Support Services - Business	630,457
2600 Operation and Maintenance of Plant Services	6,244,766
2700 Student Transportation Services	3,444,842
2800 Support Services - Central	1,150,537
2900 Other Support Services	89,275
Total Support Services	\$18,450,097
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,964,936
3300 Community Services	50,000
Total Operation of Non-Instructional Services	\$2,014,936
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,975,552
5200 Interfund Transfers - Out	290,000
Total Other Expenditures and Financing Uses	\$3,265,552
Total Estimated Expenditures and Other Financing Uses	\$57,980,422

2019-2020 Final General Fund Budget

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,287,977
200 Personnel Services - Employee Benefits	10,709,284
300 Purchased Professional and Technical Services	190,480
400 Purchased Property Services	140,000
500 Other Purchased Services	973,154
600 Supplies	704,040
800 Other Objects	3,800
Total Regular Programs - Elementary / Secondary	\$29,008,735
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,907,352
200 Personnel Services - Employee Benefits	1,164,783
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	1,308,900
600 Supplies	18,550
700 Property	4,050
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$4,705,635
1300 <u>Vocational Education</u>	
500 Other Purchased Services	475,000
Total Vocational Education	\$475,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	16,467
600 Supplies	8,000
Total Other Instructional Programs - Elementary / Secondary	\$60,467
Total Instruction	\$34,249,837
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,158,007
200 Personnel Services - Employee Benefits	631,433
500 Other Purchased Services	6,000
600 Supplies	56,000
800 Other Objects	2,000
Total Support Services - Students	\$1,853,440
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	330,549
200 Personnel Services - Employee Benefits	120,508
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,500
600 Supplies	71,655
800 Other Objects	10,000

2019-2020 Final General Fund Budget

LEA : 107657103 Penn-Trafford SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$540,212
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,131,011
200 Personnel Services - Employee Benefits	1,246,311
300 Purchased Professional and Technical Services	155,000
400 Purchased Property Services	3,500
500 Other Purchased Services	39,000
600 Supplies	184,760
700 Property	35,000
800 Other Objects	80,550
Total Support Services - Administration	\$3,875,132
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	379,632
200 Personnel Services - Employee Benefits	200,304
300 Purchased Professional and Technical Services	25,500
500 Other Purchased Services	1,500
600 Supplies	12,000
700 Property	1,500
800 Other Objects	1,000
Total Support Services - Pupil Health	\$621,436
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	317,942
200 Personnel Services - Employee Benefits	206,515
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	10,000
500 Other Purchased Services	13,000
600 Supplies	16,000
700 Property	7,000
800 Other Objects	5,000
Total Support Services - Business	\$630,457
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,416,102
200 Personnel Services - Employee Benefits	1,619,164
400 Purchased Property Services	1,251,500
500 Other Purchased Services	280,000
600 Supplies	570,000
700 Property	105,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$6,244,766
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,444,842
Total Student Transportation Services	\$3,444,842
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	128,873

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	91,664
300 Purchased Professional and Technical Services	200,000
400 Purchased Property Services	50,000
500 Other Purchased Services	2,000
600 Supplies	450,000
700 Property	225,000
800 Other Objects	3,000
Total Support Services - Central	\$1,150,537
2900 Other Support Services	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	4,275
500 Other Purchased Services	35,000
Total Other Support Services	\$89,275
Total Support Services	\$18,450,097
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	915,000
200 Personnel Services - Employee Benefits	407,436
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	264,000
600 Supplies	163,000
700 Property	69,000
800 Other Objects	86,500
Total Student Activities	\$1,964,936
3300 Community Services	
500 Other Purchased Services	15,000
800 Other Objects	35,000
Total Community Services	\$50,000
Total Operation of Non-Instructional Services	\$2,014,936
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	885,552
900 Other Uses of Funds	2,090,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,975,552
5200 Interfund Transfers - Out	
900 Other Uses of Funds	290,000
Total Interfund Transfers - Out	\$290,000
Total Other Expenditures and Financing Uses	\$3,265,552
TOTAL EXPENDITURES	\$57,980,422

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,000,000	500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	50,000
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	\$7,100,000	\$5,550,000

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 **\$7,100,000** **\$5,550,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	37,778,576	34,808,023
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,575,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,500,000	9,750,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$48,778,576	\$46,133,023
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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

LEA : 107657103 Penn-Trafford SD

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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

Total Permanent Fund		
Total Long-Term Indebtedness	\$48,778,576	\$46,133,023

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	\$48,778,576	\$46,133,023
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,999,886
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,999,886

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,999,886
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