

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

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



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Date

6/24/19

Date

6/24/19

Date

6/24/19

James Dzurica

Contact Person

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Extension

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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 : Belle Vernon Area SD	COUNTY : Westmoreland	AUN : 107650603
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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	\$38967923
Ending Unassigned Fund Balance	\$974230
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.5%

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 6-24-19
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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 : Belle Vernon Area SD	County : Westmoreland	AUN Number : 107650603
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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.

<p>SIGNATURE OF SCHOOL BOARD PRESIDENT</p> 	<p>DATE</p> <p>5/25/19</p>
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DUE DATE:
IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A budgetary reserve was established because the district has seen an increased number of enrollments for kindergarten. The reserve would be used to add staff should enrollments exceed the level of current staff capabilities.
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.	This is the estimated fund balance at the end of 6/30/2019.

<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	24,569
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	36,548
0850 Unassigned Fund Balance	937,682
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$974,230</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,008,550
7000 Revenue from State Sources	18,081,175
8000 Revenue from Federal Sources	878,198
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,967,923</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$39,942,153</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,007,792
6112 Interim Real Estate Taxes	51,503
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	53,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	3,098,380
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,005,000
6500 Earnings on Investments	84,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,000
6910 Rentals	28,100
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	146,775
REVENUE FROM LOCAL SOURCES	\$20,008,550
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,297,852
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,690,297
7311 Pupil Transportation Subsidy	905,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,000
7340 State Property Tax Reduction Allocation	943,482
7810 State Share of Social Security and Medicare Taxes	753,763
7820 State Share of Retirement Contributions	3,395,781
REVENUE FROM STATE SOURCES	\$18,081,175
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	60,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	531,165
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,384
8517 NCLB, Title IV - 21st Century Schools	38,649
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,000
REVENUE FROM FEDERAL SOURCES	\$878,198
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,967,923

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$15,009,675		
Amount of Tax Relief for Homestead Exclusions	<u>\$943,482</u>		
Total Approx. Tax Revenue:	\$15,953,157		
Approx. Tax Levy for Tax Rate Calculation:	\$17,062,062		

	Fayette	Westmoreland	Total
<hr/>			
2018-19 Data			
a. Assessed Value	\$157,422,000	\$162,780,000	\$320,202,000
b. Real Estate Mills	20.1500	84.2500	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$190,616,339	\$826,511,545	\$1,017,127,884
d. Assessed Value	\$160,739,770	\$159,527,340	\$320,267,110
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy	\$3,172,053	\$13,714,215	\$16,886,268
(a * b)			
2019-20 Calculations			
II. g. Percent of Total Market Value	18.74065%	81.25935%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$3,164,596	\$13,721,672	\$16,886,268
(f Total * g)			
i. Base Mills Subject to Index	20.1500	84.2958	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.26000%	93.78000%	93.12033%
k. Tax Levy Needed	\$3,197,541	\$13,864,521	\$17,062,062
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	19.8900	86.9000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,197,114	\$13,862,926	\$17,060,040
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$16,116,558
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,007,792
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$15,009,675		
Amount of Tax Relief for Homestead Exclusions	<u>\$943,482</u>		
Total Approx. Tax Revenue:	\$15,953,157		
Approx. Tax Levy for Tax Rate Calculation:	\$17,062,062		

	Fayette	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	20.7746	86.9089	
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)	\$3,339,304	\$13,864,346	\$17,203,650
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	\$8,520.00	\$1,950.00	
Number of Homestead/Farmstead Properties	1606	3950	5556
Median Assessed Value of Homestead Properties			\$19,070

Act 1 Index (current): 3.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$15,009,675			
Amount of Tax Relief for Homestead Exclusions	<u>\$943,482</u>			
Total Approx. Tax Revenue:	\$15,953,157			
Approx. Tax Levy for Tax Rate Calculation:	\$17,062,062			
	Fayette	Westmoreland		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$943,482	Lowering RE Tax Rate	\$0	\$943,482
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$943,482

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>
Fayette	160,739,770	19.8900	3,197,114			90.26000%	
Westmoreland	159,527,340	86.9000	13,862,926			93.78000%	
Totals:	320,267,110		17,060,040	- 943,482 =	16,116,558 X	93.12033% =	15,007,792

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		53,000
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	53,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	32,000
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			85,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,203,380
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	235,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	160,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	500,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,098,380
Total Act 511, Current Taxes			3,183,380
Act 511 Tax Limit -->		1,017,127,884 X	12
		Market Value	Mills
			12,205,535
			(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>								
	Fayette	20.1500	19.8900	-1.28%	Yes	3.1%			
	Westmoreland	84.2958	86.9000	3.09%	Yes	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	\$5.00	\$5.00	0.00%	Yes	3.1%			
6143	Current Act 511 Local Services 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%			
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	3.1%			
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	3.1%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,602,704
1200 Special Programs - Elementary / Secondary	4,673,984
1300 Vocational Education	1,003,844
1400 Other Instructional Programs - Elementary / Secondary	32,923
1500 Nonpublic School Programs	14,683
Total Instruction	\$23,328,138
2000 Support Services	
2100 Support Services - Students	1,079,788
2200 Support Services - Instructional Staff	605,429
2300 Support Services - Administration	3,237,999
2400 Support Services - Pupil Health	541,519
2500 Support Services - Business	506,280
2600 Operation and Maintenance of Plant Services	3,239,040
2700 Student Transportation Services	1,816,835
2900 Other Support Services	6,970
Total Support Services	\$11,033,860
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,217,960
Total Operation of Non-Instructional Services	\$1,217,960
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,287,072
5900 Budgetary Reserve	100,893
Total Other Expenditures and Financing Uses	\$3,387,965
Total Estimated Expenditures and Other Financing Uses	\$38,967,923

2019-2020 Final General Fund Budget

LEA : 107650603 Belle Vernon Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,338,884
200 Personnel Services - Employee Benefits	6,027,035
300 Purchased Professional and Technical Services	21,900
400 Purchased Property Services	67,850
500 Other Purchased Services	781,554
600 Supplies	362,331
800 Other Objects	3,150
Total Regular Programs - Elementary / Secondary	\$17,602,704
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,666,523
200 Personnel Services - Employee Benefits	1,167,703
300 Purchased Professional and Technical Services	1,295,100
400 Purchased Property Services	500
500 Other Purchased Services	494,443
600 Supplies	37,069
700 Property	9,000
800 Other Objects	3,646
Total Special Programs - Elementary / Secondary	\$4,673,984
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	332,578
200 Personnel Services - Employee Benefits	193,023
400 Purchased Property Services	2,825
500 Other Purchased Services	456,000
600 Supplies	19,418
Total Vocational Education	\$1,003,844
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,000
200 Personnel Services - Employee Benefits	9,923
Total Other Instructional Programs - Elementary / Secondary	\$32,923
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,683
Total Nonpublic School Programs	\$14,683
Total Instruction	\$23,328,138
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	624,174
200 Personnel Services - Employee Benefits	372,055
300 Purchased Professional and Technical Services	4,023
400 Purchased Property Services	900
500 Other Purchased Services	23,640
600 Supplies	54,596
800 Other Objects	400

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,079,788
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	303,224
200 Personnel Services - Employee Benefits	247,138
300 Purchased Professional and Technical Services	550
400 Purchased Property Services	600
500 Other Purchased Services	2,150
600 Supplies	50,917
800 Other Objects	850
Total Support Services - Instructional Staff	\$605,429
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,438,611
200 Personnel Services - Employee Benefits	893,504
300 Purchased Professional and Technical Services	168,955
400 Purchased Property Services	76,765
500 Other Purchased Services	233,460
600 Supplies	194,339
700 Property	204,200
800 Other Objects	28,165
Total Support Services - Administration	\$3,237,999
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	298,689
200 Personnel Services - Employee Benefits	221,568
300 Purchased Professional and Technical Services	9,566
400 Purchased Property Services	368
500 Other Purchased Services	750
600 Supplies	10,578
Total Support Services - Pupil Health	\$541,519
2500 Support Services - Business	
100 Personnel Services - Salaries	236,033
200 Personnel Services - Employee Benefits	154,726
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	91,036
500 Other Purchased Services	7,500
600 Supplies	3,475
800 Other Objects	1,510
Total Support Services - Business	\$506,280
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	997,586
200 Personnel Services - Employee Benefits	844,747
300 Purchased Professional and Technical Services	90,200
400 Purchased Property Services	470,766
500 Other Purchased Services	123,919
600 Supplies	665,199
700 Property	46,423

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$3,239,040
2700 Student Transportation Services	
100 Personnel Services - Salaries	739,932
200 Personnel Services - Employee Benefits	690,205
300 Purchased Professional and Technical Services	4,225
400 Purchased Property Services	20,000
500 Other Purchased Services	68,000
600 Supplies	283,709
700 Property	10,000
800 Other Objects	764
Total Student Transportation Services	\$1,816,835
2900 Other Support Services	
500 Other Purchased Services	6,970
Total Other Support Services	\$6,970
Total Support Services	\$11,033,860
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	596,039
200 Personnel Services - Employee Benefits	284,161
300 Purchased Professional and Technical Services	85,300
400 Purchased Property Services	41,870
500 Other Purchased Services	37,100
600 Supplies	129,575
700 Property	12,000
800 Other Objects	31,915
Total Student Activities	\$1,217,960
Total Operation of Non-Instructional Services	\$1,217,960
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,017,769
900 Other Uses of Funds	2,269,303
Total Debt Service / Other Expenditures and Financing Uses	\$3,287,072
5900 Budgetary Reserve	
800 Other Objects	100,893
Total Budgetary Reserve	\$100,893
Total Other Expenditures and Financing Uses	\$3,387,965
TOTAL EXPENDITURES	\$38,967,923

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1,200,000	1,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	37,000	37,000
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	120,000	120,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,357,000	\$1,257,000

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	\$1,357,000	\$1,257,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	29,839,576	31,429,576
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	7,241,565	6,970,682
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,903,522	6,000,000
0599 Other Noncurrent Liabilities	63,000,000	64,000,000
Total General Fund	\$105,984,663	\$108,400,258

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

2019-2020 Final General Fund Budget

LEA : 107650603 Belle Vernon Area SD

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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

<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	\$105,984,663	\$108,400,258

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	\$105,984,663	\$108,400,258
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Account Description	Amounts
0810 Nonspendable Fund Balance	24,569
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	974,230
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$974,230
5900 Budgetary Reserve	100,893
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,099,692