

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required Beau Blaser

6/10/2019
Date



Secretary of the Board - Original Signature Required Cindy S. F. Donovan

6-10-2019
Date



Chief School Administrator - Original Signature Required Thomas W. Ralston, Ed.D., Superintendent

6/10/19
Date

Bradley T Waters

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 : Avonworth SD	COUNTY : Allegheny	AUN : 103020753
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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	\$34339313
Ending Unassigned Fund Balance	\$2713633
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

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 6/10/19
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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 : Avonworth SD	County : Allegheny	AUN Number : 103020753
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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 May 6, 2019
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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>
2000	Act 511 Taxes: 6154 Rate has changed from previous year. 6154 Prior Year Rate: 5.000% 6154 Current Year Rate:	This tax is not longer being collected as no businesses in the District qualify to pay it.
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$29,000.00 . Provide a justification.	Retiree benefits charged to this function (no corresponding salaries).
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$29,000.00	Retiree benefits charged to this account (no corresponding salaries).
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is established for unanticipated expenditures that may occur throughout the fiscal year. The reserve is .58% of expenditures.
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.	Unassigned Fund Balance as per Board past practice and is prudent to maintain in order to assist with future budgets should funds be required to balance.
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 Fund Balance is to assist in offsetting future PSERS expense. Plan to start offsetting cost with 2020/21 budget.

<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	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,594,394
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,594,394</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	25,837,200
7000 Revenue from State Sources	7,481,352
8000 Revenue from Federal Sources	140,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$33,458,552</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,052,946</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,074,398
6112 Interim Real Estate Taxes	382,602
6113 Public Utility Realty Taxes	21,500
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	3,156,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	610,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	40,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	184,830
6910 Rentals	27,300
6920 Contributions and Donations from Private Sources	20,200
6990 Refunds and Other Miscellaneous Revenue	97,270
REVENUE FROM LOCAL SOURCES	\$25,837,200
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,760,097
7271 Special Education funds for School-Aged Pupils	764,033
7311 Pupil Transportation Subsidy	550,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	278,418
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,824
7340 State Property Tax Reduction Allocation	246,501
7810 State Share of Social Security and Medicare Taxes	431,034
7820 State Share of Retirement Contributions	2,417,445
REVENUE FROM STATE SOURCES	\$7,481,352
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	140,000
REVENUE FROM FEDERAL SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,458,552

Act 1 Index (current): 2.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$21,080,911
Amount of Tax Relief for Homestead Exclusions	<u>\$246,501</u>
Total Approx. Tax Revenue:	\$21,327,412
Approx. Tax Levy for Tax Rate Calculation:	\$22,092,005

Allegheny	Total
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2018-19 Data		
a. Assessed Value	\$1,078,443,159	\$1,078,443,159
b. Real Estate Mills	19.1000	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,027,314,597	\$1,027,314,597
d. Assessed Value	\$1,130,837,410	\$1,130,837,410
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations		
f. 2018-19 Tax Levy	\$20,598,264	\$20,598,264
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$20,598,264	\$20,598,264
(f Total * g)		
i. Base Mills Subject to Index	19.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$22,092,005	\$22,092,005
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	19.5300	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$22,085,255	\$22,085,255
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,838,754
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,074,398
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$21,080,911

\$246,501

\$21,327,412

\$22,092,005

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

19.5393

q. Mills In Excess of Index
(if l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

\$22,095,771

\$22,095,771

IV.

s. Millage Rate within Index?
(If l > p Then No)

Yes

t. Tax Levy In Excess of Index
(if (m > r), (m - r))

\$0

\$0

u. Tax Revenue In Excess of Index
(t * Est. Pct. Collection)

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$3,627.00

V.

Number of Homestead/Farmstead Properties

3480

3480

Median Assessed Value of Homestead Properties

\$212,850

Act 1 Index (current): 2.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$21,080,911
Amount of Tax Relief for Homestead Exclusions	<u>\$246,501</u>
Total Approx. Tax Revenue:	\$21,327,412
Approx. Tax Levy for Tax Rate Calculation:	\$22,092,005
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$246,501	Lowering RE Tax Rate	\$0	\$246,501
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$246,501

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	1,130,837,410	19.5300	22,085,255			96.50000%	
Totals:	1,130,837,410		22,085,255	246,501 =	21,838,754 X	96.50000% =	21,074,398

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	22,000
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 22,000 22,000

	<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%	2,700,000	2,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	456,700	456,700
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 3,156,700 3,156,700

Total Act 511, Current Taxes 3,178,700

Act 511 Tax Limit -->	1,027,314,597 X	12	12,327,775
	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> Allegheny	19.1000	19.5300	2.26%	Yes	2.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%			
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	-100.00%	Yes	2.3%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,566,898
1200 Special Programs - Elementary / Secondary	4,743,989
1300 Vocational Education	368,329
1400 Other Instructional Programs - Elementary / Secondary	59,895
1500 Nonpublic School Programs	3,399
Total Instruction	\$19,742,510
2000 Support Services	
2100 Support Services - Students	1,478,696
2200 Support Services - Instructional Staff	923,566
2300 Support Services - Administration	2,285,196
2400 Support Services - Pupil Health	267,999
2500 Support Services - Business	367,653
2600 Operation and Maintenance of Plant Services	2,167,905
2700 Student Transportation Services	2,054,802
2800 Support Services - Central	792,694
2900 Other Support Services	64,636
Total Support Services	\$10,403,147
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,039,253
3300 Community Services	10,539
Total Operation of Non-Instructional Services	\$1,049,792
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,943,864
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$3,143,864
Total Estimated Expenditures and Other Financing Uses	\$34,339,313

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	8,147,438
200 Personnel Services - Employee Benefits	4,952,622
300 Purchased Professional and Technical Services	404,493
400 Purchased Property Services	62,926
500 Other Purchased Services	438,040
600 Supplies	533,492
700 Property	27,887
Total Regular Programs - Elementary / Secondary	\$14,566,898
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,234,279
200 Personnel Services - Employee Benefits	1,347,074
300 Purchased Professional and Technical Services	331,254
400 Purchased Property Services	4,899
500 Other Purchased Services	740,780
600 Supplies	85,703
Total Special Programs - Elementary / Secondary	\$4,743,989
1300 <u>Vocational Education</u>	
500 Other Purchased Services	316,926
800 Other Objects	51,403
Total Vocational Education	\$368,329
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	34,410
200 Personnel Services - Employee Benefits	6,381
500 Other Purchased Services	18,558
600 Supplies	546
Total Other Instructional Programs - Elementary / Secondary	\$59,895
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,399
Total Nonpublic School Programs	\$3,399
Total Instruction	\$19,742,510
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	719,885
200 Personnel Services - Employee Benefits	477,274
300 Purchased Professional and Technical Services	190,437
500 Other Purchased Services	5,152
600 Supplies	82,899
800 Other Objects	3,049
Total Support Services - Students	\$1,478,696
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	198,721

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	183,610
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	1,481
500 Other Purchased Services	26,111
600 Supplies	389,867
800 Other Objects	18,776
Total Support Services - Instructional Staff	\$923,566
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,154,831
200 Personnel Services - Employee Benefits	727,639
300 Purchased Professional and Technical Services	237,194
400 Purchased Property Services	11,389
500 Other Purchased Services	57,553
600 Supplies	64,977
800 Other Objects	31,613
Total Support Services - Administration	\$2,285,196
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	152,699
200 Personnel Services - Employee Benefits	106,341
300 Purchased Professional and Technical Services	1,462
400 Purchased Property Services	605
500 Other Purchased Services	1,092
600 Supplies	5,800
Total Support Services - Pupil Health	\$267,999
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	183,379
200 Personnel Services - Employee Benefits	116,203
300 Purchased Professional and Technical Services	29,844
400 Purchased Property Services	20,863
500 Other Purchased Services	9,135
600 Supplies	6,172
800 Other Objects	2,057
Total Support Services - Business	\$367,653
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	659,025
200 Personnel Services - Employee Benefits	511,724
300 Purchased Professional and Technical Services	4,011
400 Purchased Property Services	285,271
500 Other Purchased Services	132,756
600 Supplies	541,707
700 Property	30,385
800 Other Objects	3,026
Total Operation and Maintenance of Plant Services	\$2,167,905
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,054,802

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$2,054,802
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	359,259
400 Purchased Property Services	145,873
500 Other Purchased Services	1,270
600 Supplies	38,720
700 Property	245,925
800 Other Objects	1,647
Total Support Services - Central	\$792,694
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	29,000
500 Other Purchased Services	35,636
Total Other Support Services	\$64,636
Total Support Services	\$10,403,147
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	566,480
200 Personnel Services - Employee Benefits	202,951
300 Purchased Professional and Technical Services	19,709
400 Purchased Property Services	23,690
500 Other Purchased Services	78,660
600 Supplies	129,532
700 Property	16,375
800 Other Objects	1,856
Total Student Activities	\$1,039,253
3300 <u>Community Services</u>	
500 Other Purchased Services	10,539
Total Community Services	\$10,539
Total Operation of Non-Instructional Services	\$1,049,792
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,185,521
900 Other Uses of Funds	1,758,343
Total Debt Service / Other Expenditures and Financing Uses	\$2,943,864
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$3,143,864
TOTAL EXPENDITURES	\$34,339,313

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,300,000	3,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,100,000	1,100,000
Other Capital Projects Fund	500,000	450,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
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	80,000	80,000
Permanent Fund		

Total Cash and Short-Term Investments	\$6,000,000	\$5,350,000
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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 **\$6,000,000** **\$5,350,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	35,040,000	33,229,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	335,000	340,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,670,000	1,680,000
0599 Other Noncurrent Liabilities	45,300,000	45,600,000

Total General Fund	\$82,345,000	\$80,849,000
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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

<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	\$82,345,000	\$80,849,000

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	\$82,345,000	\$80,849,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,713,633
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,713,633
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,913,633