

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2018



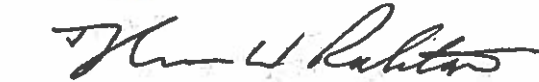
President of the Board - Original Signature Required

6-11-18
Date



Secretary of the Board - Original Signature Required

6-11-18
Date



Chief School Administrator - Original Signature Required

6-11-18
Date

Bradley Waters

Contact Person

(412)369-9878
Telephone

Extn :

Extension

bwaters@avonworth.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Avonworth SD	COUNTY : Allegheny	AUN : 103020753
-----------------------------------	-----------------------	--------------------

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 2018-2019 (compared to 2017-2018)? Yes
No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$33367337
Ending Unassigned Fund Balance	\$2255668
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

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 6-11-18
--	-----------------

DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Avonworth SD	County : Allegheny	AUN Number : 103020753
---	------------------------------	----------------------------------

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 7, 2018
---	----------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$62,316.00 . Provide a justification.	Retiree Benefits charged to this account (no corresponding salaries)
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$190,675.00 Function 2200, Object 200: \$221,921.00	Tuition Reimbursement charged to object 240 in 2270 Function.
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: \$62,316.00	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. This reserve is 1.2% of expenditures and includes \$200 K for as yet to be determined security/safety expenses.
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 practice/policy and is prudent to maintain to assist with future budgets should the 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 to assist in offsetting future PSERS expense.

<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	3,326,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,326,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,817,200
7000 Revenue from State Sources	7,299,805
8000 Revenue from Federal Sources	180,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,297,005</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,623,005</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,639,454
6112 Interim Real Estate Taxes	967,546
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	595,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	40,804
6800 Revenues from Intermediary Sources / Pass-Through Funds	217,136
6910 Rentals	27,573
6920 Contributions and Donations from Private Sources	20,402
6990 Refunds and Other Miscellaneous Revenue	9,085
REVENUE FROM LOCAL SOURCES	\$24,817,200
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,681,195
7271 Special Education funds for School-Aged Pupils	720,367
7311 Pupil Transportation Subsidy	570,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	278,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,245
7340 State Property Tax Reduction Allocation	246,498
7810 State Share of Social Security and Medicare Taxes	516,476
7820 State Share of Retirement Contributions	2,173,024
REVENUE FROM STATE SOURCES	\$7,299,805
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	180,000
REVENUE FROM FEDERAL SOURCES	\$180,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,297,005

Act 1 Index (current): 2.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$19,640,410
Amount of Tax Relief for Homestead Exclusions	<u>\$246,498</u>
Total Approx. Tax Revenue:	\$19,886,908
Approx. Tax Levy for Tax Rate Calculation:	\$20,599,254

Allegheny	Total
------------------	--------------

2017-18 Data		
a. Assessed Value	\$1,039,507,738	\$1,039,507,738
b. Real Estate Mills	18.6700	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$974,506,115	\$974,506,115
d. Assessed Value	\$1,078,443,159	\$1,078,443,159
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$19,407,609	\$19,407,609
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$19,407,609	\$19,407,609
(f Total * g)		
i. Base Mills Subject to Index	18.6700	
(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	\$20,599,254	\$20,599,254
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	19.1000	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$20,598,264	\$20,598,264
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,351,766
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,639,454
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

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
\$19,640,410
\$246,498
\$19,886,908
\$20,599,254
Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	19.1180	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,617,676	\$20,617,676
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

V. Assessed Value Exclusion per Homestead	\$3,812.00	
Number of Homestead/Farmstead Properties	3384	3384
Median Assessed Value of Homestead Properties		\$205,100

Act 1 Index (current): 2.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$19,640,410
Amount of Tax Relief for Homestead Exclusions	<u>\$246,498</u>
Total Approx. Tax Revenue:	\$19,886,908
Approx. Tax Levy for Tax Rate Calculation:	\$20,599,254
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$246,498	Lowering RE Tax Rate	\$0	\$246,498
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$246,498

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	1,078,443,159	19.1000	20,598,264			96.50000%	
Totals:	1,078,443,159		20,598,264	246,498	20,351,766	96.50000%	19,639,454

	<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%	2,600,000	2,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	555,000	555,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	1,700	1,700
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 -->	974,506,115	X	12	11,694,073
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Allegheny	18.6700	19.1000	2.31%	Yes	2.4%				
	<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	2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.4%				

LEA : 103020753 Avonworth SD

Printed 6/15/2018 9:17:11 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,814,369
1200 Special Programs - Elementary / Secondary	4,404,709
1300 Vocational Education	346,362
1400 Other Instructional Programs - Elementary / Secondary	58,733
1500 Nonpublic School Programs	3,300
Total Instruction	\$18,627,473
2000 Support Services	
2100 Support Services - Students	1,268,882
2200 Support Services - Instructional Staff	683,213
2300 Support Services - Administration	2,183,830
2400 Support Services - Pupil Health	252,386
2500 Support Services - Business	353,249
2600 Operation and Maintenance of Plant Services	2,124,344
2700 Student Transportation Services	1,883,115
2800 Support Services - Central	834,118
2900 Other Support Services	96,914
Total Support Services	\$9,680,051
3000 Operation of Non-Instructional Services	
3200 Student Activities	976,024
3300 Community Services	10,232
Total Operation of Non-Instructional Services	\$986,256
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,973,557
5200 Interfund Transfers - Out	700,000
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$4,073,557
Total Estimated Expenditures and Other Financing Uses	\$33,367,337

2018-2019 Final General Fund Budget

LEA : 103020753 Avonworth SD

Printed 6/15/2018 9:17:11 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,915,553
200 Personnel Services - Employee Benefits	4,681,879
300 Purchased Professional and Technical Services	174,264
400 Purchased Property Services	61,128
500 Other Purchased Services	421,514
600 Supplies	507,678
700 Property	52,353
Total Regular Programs - Elementary / Secondary	\$13,814,369
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,046,639
200 Personnel Services - Employee Benefits	1,234,986
300 Purchased Professional and Technical Services	321,605
500 Other Purchased Services	719,459
600 Supplies	82,020
Total Special Programs - Elementary / Secondary	\$4,404,709
1300 <u>Vocational Education</u>	
500 Other Purchased Services	294,971
800 Other Objects	51,391
Total Vocational Education	\$346,362
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,991
200 Personnel Services - Employee Benefits	6,195
500 Other Purchased Services	18,017
600 Supplies	530
Total Other Instructional Programs - Elementary / Secondary	\$58,733
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,300
Total Nonpublic School Programs	\$3,300
Total Instruction	\$18,627,473
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	688,908
200 Personnel Services - Employee Benefits	462,314
300 Purchased Professional and Technical Services	29,040
500 Other Purchased Services	5,025
600 Supplies	80,635
800 Other Objects	2,960
Total Support Services - Students	\$1,268,882
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	190,675
200 Personnel Services - Employee Benefits	221,921

2018-2019 Final General Fund Budget

LEA : 103020753 Avonworth SD

Printed 6/15/2018 9:17:11 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	125,500
400 Purchased Property Services	1,438
500 Other Purchased Services	25,350
600 Supplies	100,100
800 Other Objects	18,229
Total Support Services - Instructional Staff	\$683,213
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,099,526
200 Personnel Services - Employee Benefits	692,145
300 Purchased Professional and Technical Services	230,286
400 Purchased Property Services	13,203
500 Other Purchased Services	55,445
600 Supplies	63,138
800 Other Objects	30,087
Total Support Services - Administration	\$2,183,830
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	136,750
200 Personnel Services - Employee Benefits	106,020
300 Purchased Professional and Technical Services	1,419
400 Purchased Property Services	587
500 Other Purchased Services	1,060
600 Supplies	6,550
Total Support Services - Pupil Health	\$252,386
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	185,842
200 Personnel Services - Employee Benefits	101,319
300 Purchased Professional and Technical Services	28,975
400 Purchased Property Services	20,255
500 Other Purchased Services	8,869
600 Supplies	5,992
800 Other Objects	1,997
Total Support Services - Business	\$353,249
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	648,493
200 Personnel Services - Employee Benefits	481,405
300 Purchased Professional and Technical Services	3,894
400 Purchased Property Services	226,924
500 Other Purchased Services	128,890
600 Supplies	602,300
700 Property	29,500
800 Other Objects	2,938
Total Operation and Maintenance of Plant Services	\$2,124,344
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,883,115
Total Student Transportation Services	\$1,883,115

2018-2019 Final General Fund Budget

LEA : 103020753 Avonworth SD

Printed 6/15/2018 9:17:11 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	6,486
200 Personnel Services - Employee Benefits	530
300 Purchased Professional and Technical Services	348,795
400 Purchased Property Services	166,993
500 Other Purchased Services	1,233
600 Supplies	69,720
700 Property	238,762
800 Other Objects	1,599
Total Support Services - Central	\$834,118
2900 Other Support Services	
200 Personnel Services - Employee Benefits	62,316
500 Other Purchased Services	34,598
Total Other Support Services	\$96,914
Total Support Services	\$9,680,051
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	549,801
200 Personnel Services - Employee Benefits	166,038
300 Purchased Professional and Technical Services	19,135
400 Purchased Property Services	23,000
500 Other Purchased Services	76,500
600 Supplies	123,850
700 Property	15,898
800 Other Objects	1,802
Total Student Activities	\$976,024
3300 Community Services	
500 Other Purchased Services	10,232
Total Community Services	\$10,232
Total Operation of Non-Instructional Services	\$986,256
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,238,557
900 Other Uses of Funds	1,735,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,973,557
5200 Interfund Transfers - Out	
900 Other Uses of Funds	700,000
Total Interfund Transfers - Out	\$700,000
5900 Budgetary Reserve	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$4,073,557
TOTAL EXPENDITURES	\$33,367,337

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,300,000	3,300,000
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	400,000
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	\$4,900,000
--	--------------------	--------------------

Long-Term Investments

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$6,000,000** **\$4,900,000**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	36,325,000	34,650,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	325,000	330,000
0550 Authority Lease Obligations	10,000	
0560 Other Post-Employment Benefits (OPEB)	1,700,000	1,800,000
0599 Other Noncurrent Liabilities	44,000,000	44,500,000

Total General Fund	\$82,360,000	\$81,280,000
---------------------------	---------------------	---------------------

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

06/30/2018 Estimate

06/30/2019 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

2018-2019 Final General Fund Budget

LEA : 103020753 Avonworth SD

Printed 6/15/2018 9:17:12 AM

Page - 3 of 6

Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 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

06/30/2018 Estimate

06/30/2019 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>06/30/2018 Estimate</u>	<u>06/30/2019 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	\$82,360,000	\$81,280,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 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	\$82,360,000	\$81,280,000
---------------------------	---------------------	---------------------

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	2,255,668
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,255,668
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,655,668