

# 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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ryan Kirsch

(724)861-3000

Extn :

**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
rkirsch@norwinsd.org

**Email Address**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Norwin SD	COUNTY : Westmoreland	AUN : 107656502
--------------------------------	--------------------------	--------------------

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	\$73546795
Ending Unassigned Fund Balance	\$2724573
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.7%

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
-----------------------------	------

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)

<b>School District Name :</b> Norwin SD	<b>County :</b> Westmoreland	<b>AUN Number :</b> 107656502
--	---------------------------------	----------------------------------

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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
--	-------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 reflects a balance to cover unexpected 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.	The Unassigned fund balance is available to cover the financial needs of the District
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned portion of the fund balance reflects long-term capital projects planning

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	3,951,861
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,951,861</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	41,267,439
7000 Revenue from State Sources	30,029,342
8000 Revenue from Federal Sources	772,726
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$72,069,507</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$77,021,368</u></b>

LEA : 107656502 Norwin SD

Printed 5/1/2019 8:39:40 AM

Page - 1 of 2

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	32,453,439
6113 Public Utility Realty Taxes	36,000
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6120 Current Per Capita Taxes, Section 679	81,000
6140 Current Act 511 Taxes - Flat Rate Assessments	205,000
6150 Current Act 511 Taxes - Proportional Assessments	5,925,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,160,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	860,000
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	52,000

**REVENUE FROM LOCAL SOURCES \$41,267,439****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	16,855,691
7271 Special Education funds for School-Aged Pupils	2,824,657
7311 Pupil Transportation Subsidy	1,260,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	69,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,118,690
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	951,304
7360 Safe Schools	25,000
7810 State Share of Social Security and Medicare Taxes	1,240,000
7820 State Share of Retirement Contributions	5,590,000

**REVENUE FROM STATE SOURCES \$30,029,342****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	417,211
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	100,137
8517 NCLB, Title IV - 21st Century Schools	30,378
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	220,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
--	-------

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$772,726</b>
-------------------------------------	------------------

<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>72,069,507</b>
---	-------------------

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:

\$32,455,000

Amount of Tax Relief for Homestead Exclusions

\$951,304

Total Approx. Tax Revenue:

\$33,406,304

Approx. Tax Levy for Tax Rate Calculation:

\$35,113,290

Allegheny

Westmoreland

Total

**2018-19 Data**

a. Assessed Value

\$2,315,000

\$421,984,910

\$424,299,910

b. Real Estate Mills

12.0000

80.0000

**I. 2019-20 Data**

c. 2017 STEB Market Value

\$1,840,828

\$2,259,455,932

\$2,261,296,760

d. Assessed Value

\$2,311,000

\$425,765,570

\$428,076,570

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2018-19 Calculations**

f. 2018-19 Tax Levy

\$27,780

\$33,758,793

\$33,786,573

(a \* b)

**II. 2019-20 Calculations**

g. Percent of Total Market Value

0.08141%

99.91859%

100.00000%

h. Rebalanced 2018-19 Tax Levy

\$27,506

\$33,759,067

\$33,786,573

(f Total \* g)

i. Base Mills Subject to Index

12.0000

80.0006

(h / a \* 1000) if no reassessment

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

99.00000%

95.00000%

95.00326%

k. Tax Levy Needed

\$28,586

\$35,084,704

\$35,113,290

(Approx. Tax Levy \* g)

**I. 2019-20 Real Estate Tax Rate**

**12.3600**

**82.4000**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$28,564

\$35,083,083

\$35,111,647

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$34,160,343

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$32,453,439

(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:

\$32,455,000

Amount of Tax Relief for Homestead Exclusions

\$951,304

Total Approx. Tax Revenue:

\$33,406,304

Approx. Tax Levy for Tax Rate Calculation:

\$35,113,290

	Allegheny	Westmoreland	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	12.3600	82.4006	
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)	\$28,564	\$35,083,338	\$35,111,902
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	\$7,362.00	\$1,104.00	
Number of Homestead/Farmstead Properties	12	10454	10466
Median Assessed Value of Homestead Properties			\$22,010

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:	\$32,455,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$951,304</u>			
Total Approx. Tax Revenue:	\$33,406,304			
Approx. Tax Levy for Tax Rate Calculation:	\$35,113,290			
	Allegheny	Westmoreland		Total

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$951,304	Lowering RE Tax Rate	\$0	\$951,304
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$951,304</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	2,311,000	12.3600	28,564			99.00000%	
Westmoreland	425,765,570	82.4000	35,083,083			95.00000%	
<b>Totals:</b>	<b>428,076,570</b>		<b>35,111,647</b>	- 951,304 =	34,160,343 X	95.00326% =	32,453,439

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		81,000
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	81,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	64,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	60,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>205,000</b>
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%	5,175,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>5,925,000</b>
<b>Total Act 511, Current Taxes</b>			<b>6,130,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,261,296,760 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>27,135,561</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	12.0000	12.3600	3.00%	Yes	3.0%				
	Westmoreland	80.0006	82.4000	3.00%	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	\$5.00	\$5.00	0.00%	Yes	3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	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%				

LEA : 107656502 Norwin SD

Printed 5/1/2019 8:39:45 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,704,445
1200 Special Programs - Elementary / Secondary	8,404,483
1300 Vocational Education	898,601
1400 Other Instructional Programs - Elementary / Secondary	86,205
1500 Nonpublic School Programs	7,000
<b>Total Instruction</b>	<b>\$44,100,734</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,734,864
2200 Support Services - Instructional Staff	972,762
2300 Support Services - Administration	4,010,713
2400 Support Services - Pupil Health	1,194,883
2500 Support Services - Business	461,473
2600 Operation and Maintenance of Plant Services	5,763,146
2700 Student Transportation Services	3,809,190
2800 Support Services - Central	1,365,452
2900 Other Support Services	15,340
<b>Total Support Services</b>	<b>\$20,327,823</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,609,293
3300 Community Services	556,419
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,165,712</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,602,526
5200 Interfund Transfers - Out	250,000
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,952,526</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$73,546,795</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	20,295,479
200 Personnel Services - Employee Benefits	12,347,501
300 Purchased Professional and Technical Services	285,395
400 Purchased Property Services	240,075
500 Other Purchased Services	765,300
600 Supplies	745,445
700 Property	20,000
800 Other Objects	5,250
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$34,704,445</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,139,769
200 Personnel Services - Employee Benefits	2,189,482
300 Purchased Professional and Technical Services	388,552
500 Other Purchased Services	1,612,750
600 Supplies	72,850
800 Other Objects	1,080
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,404,483</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	898,601
<b>Total Vocational Education</b>	<b>\$898,601</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,705
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	20,000
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$86,205</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	7,000
<b>Total Nonpublic School Programs</b>	<b>\$7,000</b>
<b>Total Instruction</b>	<b>\$44,100,734</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,656,369
200 Personnel Services - Employee Benefits	887,946
300 Purchased Professional and Technical Services	152,200
500 Other Purchased Services	2,350
600 Supplies	34,534
800 Other Objects	1,465
<b>Total Support Services - Students</b>	<b>\$2,734,864</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

## 2019-2020 Final General Fund Budget

LEA : 107656502 Norwin SD

Printed 5/1/2019 8:39:46 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	473,278
200 Personnel Services - Employee Benefits	384,907
300 Purchased Professional and Technical Services	48,000
500 Other Purchased Services	9,100
600 Supplies	57,477
<b>Total Support Services - Instructional Staff</b>	<b>\$972,762</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,314,236
200 Personnel Services - Employee Benefits	1,304,786
300 Purchased Professional and Technical Services	256,140
400 Purchased Property Services	6,960
500 Other Purchased Services	14,605
600 Supplies	83,852
800 Other Objects	30,134
<b>Total Support Services - Administration</b>	<b>\$4,010,713</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	600,124
200 Personnel Services - Employee Benefits	341,822
300 Purchased Professional and Technical Services	240,600
500 Other Purchased Services	400
600 Supplies	11,937
<b>Total Support Services - Pupil Health</b>	<b>\$1,194,883</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	241,953
200 Personnel Services - Employee Benefits	141,020
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	30,000
600 Supplies	34,500
800 Other Objects	4,000
<b>Total Support Services - Business</b>	<b>\$461,473</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,120,034
200 Personnel Services - Employee Benefits	1,538,305
300 Purchased Professional and Technical Services	23,750
400 Purchased Property Services	513,424
500 Other Purchased Services	322,905
600 Supplies	1,244,228
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,763,146</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	11,600
200 Personnel Services - Employee Benefits	4,965
500 Other Purchased Services	3,792,625
<b>Total Student Transportation Services</b>	<b>\$3,809,190</b>

## 2019-2020 Final General Fund Budget

LEA : 107656502 Norwin SD

Printed 5/1/2019 8:39:46 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	593,278
200 Personnel Services - Employee Benefits	366,374
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	18,380
500 Other Purchased Services	14,500
600 Supplies	360,420
<b>Total Support Services - Central</b>	<b>\$1,365,452</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	15,340
<b>Total Other Support Services</b>	<b>\$15,340</b>
<b>Total Support Services</b>	<b>\$20,327,823</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	775,948
200 Personnel Services - Employee Benefits	364,345
300 Purchased Professional and Technical Services	116,500
400 Purchased Property Services	13,500
500 Other Purchased Services	170,500
600 Supplies	135,000
700 Property	9,000
800 Other Objects	24,500
<b>Total Student Activities</b>	<b>\$1,609,293</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	30,000
200 Personnel Services - Employee Benefits	12,837
300 Purchased Professional and Technical Services	12,750
500 Other Purchased Services	490,000
600 Supplies	2,200
800 Other Objects	8,632
<b>Total Community Services</b>	<b>\$556,419</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,165,712</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,107,526
900 Other Uses of Funds	3,495,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,602,526</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	250,000
<b>Total Interfund Transfers - Out</b>	<b>\$250,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	100,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$6,952,526
<b>TOTAL EXPENDITURES</b>	<b>\$73,546,795</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	9,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	900,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,000	25,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	195,000	190,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,520,000</b>	<b>\$9,065,000</b>

**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		

LEA : 107656502 Norwin SD

Printed 5/1/2019 8:39:47 AM

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$10,520,000** **\$9,065,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

<b>General Fund</b>		
0510 Bonds Payable	93,850,000	90,355,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$93,850,000</b>	<b>\$90,355,000</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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 : 107656502 Norwin SD

Printed 5/1/2019 8:39:47 AM

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

<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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$93,850,000</b>	<b>\$90,355,000</b>



**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$93,850,000</b>	<b>\$90,355,000</b>
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	750,000
0850 Unassigned Fund Balance	2,724,573
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,474,573</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,574,573</b>