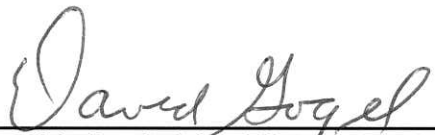


# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2019-2020

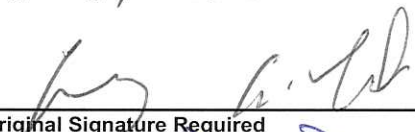
### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/28/2019



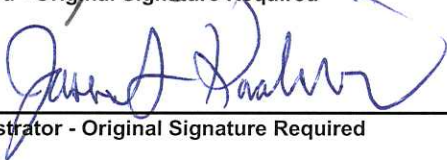
President of the Board - Original Signature Required

1/28/19  
Date



Secretary of the Board - Original Signature Required

1/28/19  
Date



Chief School Administrator - Original Signature Required

1/28/19  
Date

TERRY A LEH

Contact Person

(610)262-7811      Extn :20204

Telephone      Extension

LEHT@NASDSCHOOLS.ORG

Email Address

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$592,269.00 Approved Referendum Exception Amt: \$0.00	District will be applying for Exceptions to exceed the index.
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 maintained for emergencies and cash flow purposes
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.	Fund Balance is maintained for emergencies and cash flow purposed
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 will be used for District Wide Capital Improvements
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is for inventory, Prepaid Expenses, and Chromebook repairs.

<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	1,200,000
0840 Assigned Fund Balance	521,810
0850 Unassigned Fund Balance	8,881,898
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,603,708</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	75,080,055
7000 Revenue from State Sources	31,367,073
8000 Revenue from Federal Sources	902,000
9000 Other Financing Sources	15,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$107,364,128</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$117,967,836</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	62,105,977
6112 Interim Real Estate Taxes	327,536
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	9,930
6120 Current Per Capita Taxes, Section 679	125,486
6140 Current Act 511 Taxes - Flat Rate Assessments	125,486
6150 Current Act 511 Taxes - Proportional Assessments	8,563,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,046,100
6500 Earnings on Investments	445,000
6700 Revenues from LEA Activities	172,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	751,200
6910 Rentals	24,625
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	106,000
6960 Services Provided Other Local Governmental Units / LEAs	4,600
6990 Refunds and Other Miscellaneous Revenue	178,015

**REVENUE FROM LOCAL SOURCES** **\$75,080,055****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	14,105,979
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	2,957,091
7311 Pupil Transportation Subsidy	3,224,898
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,137,454
7330 Health Services (Medical, Dental, Nurse, Act 25)	117,000
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	617,222
7810 State Share of Social Security and Medicare Taxes	1,556,663
7820 State Share of Retirement Contributions	7,380,766

**REVENUE FROM STATE SOURCES** **\$31,367,073****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	600,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	136,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$902,000</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
<b>OTHER FINANCING SOURCES</b>	<b>\$15,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>107,364,128</b>

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$62,105,977

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$62,105,977

Approx. Tax Levy for Tax Rate Calculation: \$64,722,568

Northampton

Total

**2018-19 Data**

a. Assessed Value	\$1,138,921,100	\$1,138,921,100
b. Real Estate Mills	53.8300	

**I. 2019-20 Data**

c. 2017 STEB Market Value	\$3,064,522,045	\$3,064,522,045
d. Assessed Value	\$1,158,449,400	\$1,158,449,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2018-19 Calculations**

f. 2018-19 Tax Levy	\$61,308,123	\$61,308,123
(a * b)		

**2019-20 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$61,308,123	\$61,308,123
(f Total * g)		
i. Base Mills Subject to Index	53.8300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.95722%	95.95722%
k. Tax Levy Needed	\$64,722,568	\$64,722,568
(Approx. Tax Levy * g)		

**I. 2019-20 Real Estate Tax Rate 55.8700**

(k / d \* 1000)

l. Tax Levy Generated by Mills	\$64,722,568	\$64,722,568
(l / 1000 * d)		

m. Tax Levy minus Tax Relief for Homestead Exclusions	\$64,722,568	\$64,722,568
(m - Amount of Tax Relief for Homestead Exclusions)		

n. Net Tax Revenue Generated By Mills	\$62,105,977	\$62,105,977
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$62,105,977</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$62,105,977</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$64,722,568</b>	
	<b>Northampton</b>	<b>Total</b>

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	55.3372	
q. Mills In Excess of Index (if (l > p), (l - p))	0.5328	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$64,105,346	\$64,105,346
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$617,222	\$617,222
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$592,269	\$592,269

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

---

Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$62,105,977</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$0</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$62,105,977</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$64,722,568</b>
	<b>Northampton</b>

**Total**

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</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>
Northampton	1,158,449,400	55.8700	64,722,568			95.95722%	
<b>Totals:</b>	<b>1,158,449,400</b>		<b>64,722,568</b>	<b>0 =</b>	<b>64,722,568 X</b>	<b>95.95722%</b>	<b>= 62,105,977</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		125,486
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	125,486
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 125,486 125,486**

	<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	0.700%	0.000%	7,740,000	7,740,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	823,000	823,000
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 8,563,000 8,563,000**

**Total Act 511, Current Taxes 8,688,486**

<b>Act 511 Tax Limit --&gt;</b>	<b>3,064,522,045 X</b>	<b>12</b>	<b>36,774,265</b>
	<b>Market Value</b>	<b>Mills</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> Northampton	53.8300	55.8700	3.79%	No	2.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%				
6151	Current Act 511 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	44,034,076
1200 Special Programs - Elementary / Secondary	16,812,647
1300 Vocational Education	3,834,896
1400 Other Instructional Programs - Elementary / Secondary	925,495
1600 Adult Education Programs	835,107
<b>Total Instruction</b>	<b>\$66,442,221</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,229,523
2200 Support Services - Instructional Staff	3,110,044
2300 Support Services - Administration	4,686,222
2400 Support Services - Pupil Health	1,313,813
2500 Support Services - Business	1,179,939
2600 Operation and Maintenance of Plant Services	10,065,770
2700 Student Transportation Services	6,363,990
2800 Support Services - Central	2,602,847
2900 Other Support Services	42,500
<b>Total Support Services</b>	<b>\$32,594,648</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,613,299
3300 Community Services	264,540
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,877,839</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,594,633
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,894,633</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$110,809,341</b>

## 2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	23,393,750
200 Personnel Services - Employee Benefits	15,749,654
300 Purchased Professional and Technical Services	37,350
400 Purchased Property Services	43,329
500 Other Purchased Services	3,252,494
600 Supplies	1,530,023
700 Property	14,850
800 Other Objects	12,626
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$44,034,076</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,387,339
200 Personnel Services - Employee Benefits	5,244,711
300 Purchased Professional and Technical Services	4,343,150
400 Purchased Property Services	4,500
500 Other Purchased Services	719,376
600 Supplies	34,740
800 Other Objects	78,831
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$16,812,647</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	851,912
200 Personnel Services - Employee Benefits	580,743
400 Purchased Property Services	630
500 Other Purchased Services	2,370,744
600 Supplies	30,647
800 Other Objects	220
<b>Total Vocational Education</b>	<b>\$3,834,896</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	89,500
200 Personnel Services - Employee Benefits	37,995
300 Purchased Professional and Technical Services	798,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$925,495</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	11,275
200 Personnel Services - Employee Benefits	1,859
500 Other Purchased Services	821,323
600 Supplies	250
800 Other Objects	400
<b>Total Adult Education Programs</b>	<b>\$835,107</b>
<b>Total Instruction</b>	<b>\$66,442,221</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,886,020

## 2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,247,216
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	500
500 Other Purchased Services	15,684
600 Supplies	62,033
800 Other Objects	3,070
<b>Total Support Services - Students</b>	<b>\$3,229,523</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,459,327
200 Personnel Services - Employee Benefits	1,350,698
300 Purchased Professional and Technical Services	66,061
400 Purchased Property Services	22,209
500 Other Purchased Services	10,341
600 Supplies	196,733
800 Other Objects	4,675
<b>Total Support Services - Instructional Staff</b>	<b>\$3,110,044</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,450,080
200 Personnel Services - Employee Benefits	1,664,924
300 Purchased Professional and Technical Services	292,497
400 Purchased Property Services	65,517
500 Other Purchased Services	103,050
600 Supplies	83,524
800 Other Objects	26,630
<b>Total Support Services - Administration</b>	<b>\$4,686,222</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	740,667
200 Personnel Services - Employee Benefits	554,303
300 Purchased Professional and Technical Services	10,050
400 Purchased Property Services	385
500 Other Purchased Services	500
600 Supplies	7,783
800 Other Objects	125
<b>Total Support Services - Pupil Health</b>	<b>\$1,313,813</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	621,828
200 Personnel Services - Employee Benefits	462,211
300 Purchased Professional and Technical Services	1,700
400 Purchased Property Services	55,300
500 Other Purchased Services	8,000
600 Supplies	13,900
800 Other Objects	17,000
<b>Total Support Services - Business</b>	<b>\$1,179,939</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	4,144,306

## 2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,977,286
300 Purchased Professional and Technical Services	95,700
400 Purchased Property Services	583,850
500 Other Purchased Services	253,050
600 Supplies	2,002,665
700 Property	2,663
800 Other Objects	6,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,065,770</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	112,806
200 Personnel Services - Employee Benefits	77,447
500 Other Purchased Services	6,173,297
600 Supplies	440
<b>Total Student Transportation Services</b>	<b>\$6,363,990</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,054,752
200 Personnel Services - Employee Benefits	788,571
300 Purchased Professional and Technical Services	68,502
400 Purchased Property Services	74,570
500 Other Purchased Services	87,233
600 Supplies	480,246
700 Property	37,500
800 Other Objects	11,473
<b>Total Support Services - Central</b>	<b>\$2,602,847</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	42,500
<b>Total Other Support Services</b>	<b>\$42,500</b>
<b>Total Support Services</b>	<b>\$32,594,648</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	792,730
200 Personnel Services - Employee Benefits	351,563
300 Purchased Professional and Technical Services	142,491
400 Purchased Property Services	40,900
500 Other Purchased Services	189,715
600 Supplies	78,940
800 Other Objects	16,960
<b>Total Student Activities</b>	<b>\$1,613,299</b>
<b>3300 Community Services</b>	
800 Other Objects	264,540
<b>Total Community Services</b>	<b>\$264,540</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,877,839</b>
<b>5000 Other Expenditures and Financing Uses</b>	

<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,227,633
900 Other Uses of Funds	5,367,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,594,633</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,894,633</b>
<b>TOTAL EXPENDITURES</b>	<b>\$110,809,341</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	11,000,000	9,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	37,000	12,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	800,000	700,000
Other Capital Projects Fund	20,000,000	17,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	730,000	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$32,567,000</b>	<b>\$27,362,000</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		



Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$32,567,000** **\$27,362,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	130,000,000	135,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,200,000	1,200,000
0550 Authority Lease Obligations	435,000	250,000
0560 Other Post-Employment Benefits (OPEB)	15,900,000	16,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$147,535,000</b>	<b>\$152,450,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

**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>\$147,535,000</b>	<b>\$152,450,000</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>\$147,535,000</b>	<b>\$152,450,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	530,000
0850 Unassigned Fund Balance	6,128,495
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,158,495</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,458,495</b>