

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

## 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

Stephanie L. Arnold

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<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	4,783,405
0840 Assigned Fund Balance	1,541,882
0850 Unassigned Fund Balance	2,381,408
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,706,695</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	27,906,335
7000 Revenue from State Sources	13,446,116
8000 Revenue from Federal Sources	601,474
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$41,953,925</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$50,660,620</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	24,129,895
6112 Interim Real Estate Taxes	34,500
6113 Public Utility Realty Taxes	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	16,842
6150 Current Act 511 Taxes - Proportional Assessments	2,528,589
6400 Delinquencies on Taxes Levied / Assessed by the LEA	721,350
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	22,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	306,609
6910 Rentals	7,200
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	25,750
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,906,335</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,859,738
7112 Basic Education Funding-Social Security	670,591
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,429,225
7292 Pre-K Counts	104,939
7311 Pupil Transportation Subsidy	332,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	531,321
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,600
7340 State Property Tax Reduction Allocation	982,587
7505 Ready to Learn Block Grant	313,967
7820 State Share of Retirement Contributions	3,044,148
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,446,116</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	448,494
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	91,243
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,729
8517 NCLB, Title IV - 21st Century Schools	32,208
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,800
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$601,474</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>41,953,925</b>

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$24,129,895
Amount of Tax Relief for Homestead Exclusions	<u>\$982,587</u>
Total Approx. Tax Revenue:	\$25,112,482
Approx. Tax Levy for Tax Rate Calculation:	\$26,155,720

Northampton

Total

**2019-20 Data**

a. Assessed Value	\$429,721,100	\$429,721,100
b. Real Estate Mills	58.6860	

**I. 2020-21 Data**

c. 2018 STEB Market Value	\$1,148,048,427	\$1,148,048,427
d. Assessed Value	\$431,036,400	\$431,036,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2019-20 Calculations**

f. 2019-20 Tax Levy	\$25,218,612	\$25,218,612
(a * b)		

**2020-21 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$25,218,612	\$25,218,612
(f Total * g)		
i. Base Mills Subject to Index	58.6860	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.85575%	95.85575%
k. Tax Levy Needed	\$26,155,720	\$26,155,720
(Approx. Tax Levy * g)		

**I. 2020-21 Real Estate Tax Rate 60.6810**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills	\$26,155,720	\$26,155,720
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,173,133
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$24,129,895
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$24,129,895

Amount of Tax Relief for Homestead Exclusions \$982,587

Total Approx. Tax Revenue: \$25,112,482

Approx. Tax Levy for Tax Rate Calculation: \$26,155,720

Northampton

Total

**Index Maximums**

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	60.6813	
q. Mills In Excess of Index (if $l > p$ ), $(l - p)$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$26,155,849	\$26,155,849
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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.4%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$24,129,895
Amount of Tax Relief for Homestead Exclusions	<u>\$982,587</u>
Total Approx. Tax Revenue:	\$25,112,482
Approx. Tax Levy for Tax Rate Calculation:	\$26,155,720

Northampton

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$982,587	Lowering RE Tax Rate	\$0	\$982,587
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$982,587</b>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Northampton	431,036,400	60.6810	26,155,720			95.85575%	
<b>Totals:</b>	<b>431,036,400</b>		<b>26,155,720</b>	<b>- 982,587 =</b>	<b>25,173,133 X</b>	<b>95.85575% =</b>	<b>24,129,895</b>

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes – Flat Rate Assessments				
6141 Current Act 511 Per Capita Taxes	\$0.00	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	16,842	16,842
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>16,842</b>	<b>16,842</b>
6150 Current Act 511 Taxes – Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,974,289	1,974,289
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	262,600	262,600
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	1.5000	0.000	291,700	291,700
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>2,528,589</b>	<b>2,528,589</b>
<b>Total Act 511, Current Taxes</b>				<b>2,545,431</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,148,048,427 X</b>	<b>12</b>	<b>13,776,581</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Northampton	58.6860	60.6810	3.40%	Yes	3.4%				
	<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	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,789,142
1200 Special Programs - Elementary / Secondary	6,346,162
1300 Vocational Education	1,220,645
1400 Other Instructional Programs - Elementary / Secondary	12,306
1500 Nonpublic School Programs	3,444
1600 Adult Education Programs	321,914
<b>Total Instruction</b>	<b>\$25,693,613</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,483,931
2200 Support Services - Instructional Staff	904,568
2300 Support Services - Administration	2,849,026
2400 Support Services - Pupil Health	451,249
2500 Support Services - Business	529,942
2600 Operation and Maintenance of Plant Services	3,860,176
2700 Student Transportation Services	1,668,220
2800 Support Services - Central	590,318
2900 Other Support Services	16,090
<b>Total Support Services</b>	<b>\$12,353,520</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,005,378
3300 Community Services	91,338
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,096,716</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,609,955
5900 Budgetary Reserve	85,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,694,955</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$43,838,804</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,094,371
200 Personnel Services - Employee Benefits	6,547,285
300 Purchased Professional and Technical Services	43,758
400 Purchased Property Services	100,740
500 Other Purchased Services	1,557,277
600 Supplies	394,713
700 Property	40,498
800 Other Objects	10,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,789,142</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,207,349
200 Personnel Services - Employee Benefits	1,634,907
300 Purchased Professional and Technical Services	1,787,049
500 Other Purchased Services	708,007
600 Supplies	8,650
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,346,162</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	195,389
200 Personnel Services - Employee Benefits	154,536
500 Other Purchased Services	867,120
600 Supplies	3,600
<b>Total Vocational Education</b>	<b>\$1,220,645</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	3,606
600 Supplies	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$12,306</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	1,377
200 Personnel Services - Employee Benefits	2,067
<b>Total Nonpublic School Programs</b>	<b>\$3,444</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	321,914
<b>Total Adult Education Programs</b>	<b>\$321,914</b>
<b>Total Instruction</b>	<b>\$25,693,613</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	814,550
200 Personnel Services - Employee Benefits	607,766
300 Purchased Professional and Technical Services	26,694

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,021
500 Other Purchased Services	1,650
600 Supplies	30,250
<b>Total Support Services - Students</b>	<b>\$1,483,931</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	461,640
200 Personnel Services - Employee Benefits	392,564
300 Purchased Professional and Technical Services	3,850
400 Purchased Property Services	1,625
600 Supplies	42,389
800 Other Objects	2,500
<b>Total Support Services - Instructional Staff</b>	<b>\$904,568</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,453,000
200 Personnel Services - Employee Benefits	1,030,638
300 Purchased Professional and Technical Services	197,428
400 Purchased Property Services	11,075
500 Other Purchased Services	47,784
600 Supplies	23,700
800 Other Objects	85,401
<b>Total Support Services - Administration</b>	<b>\$2,849,026</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	247,507
200 Personnel Services - Employee Benefits	184,325
300 Purchased Professional and Technical Services	9,150
400 Purchased Property Services	300
600 Supplies	8,117
700 Property	1,000
800 Other Objects	850
<b>Total Support Services - Pupil Health</b>	<b>\$451,249</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	275,529
200 Personnel Services - Employee Benefits	214,488
300 Purchased Professional and Technical Services	1,150
400 Purchased Property Services	2,765
500 Other Purchased Services	26,291
600 Supplies	6,995
800 Other Objects	2,724
<b>Total Support Services - Business</b>	<b>\$529,942</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,428,312
200 Personnel Services - Employee Benefits	866,096
300 Purchased Professional and Technical Services	306,563
400 Purchased Property Services	129,295
500 Other Purchased Services	119,600

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<u>Description</u>	<u>Amount</u>
600 Supplies	990,730
700 Property	19,000
800 Other Objects	580
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,860,176</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	687,794
200 Personnel Services - Employee Benefits	395,724
400 Purchased Property Services	73,942
500 Other Purchased Services	185,260
600 Supplies	217,500
700 Property	100,000
800 Other Objects	8,000
<b>Total Student Transportation Services</b>	<b>\$1,668,220</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	239,502
200 Personnel Services - Employee Benefits	186,235
300 Purchased Professional and Technical Services	7,825
400 Purchased Property Services	275
500 Other Purchased Services	46,615
600 Supplies	92,413
700 Property	17,453
<b>Total Support Services - Central</b>	<b>\$590,318</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	16,090
<b>Total Other Support Services</b>	<b>\$16,090</b>
<b>Total Support Services</b>	<b>\$12,353,520</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	488,301
200 Personnel Services - Employee Benefits	209,316
300 Purchased Professional and Technical Services	122,722
400 Purchased Property Services	9,550
500 Other Purchased Services	79,888
600 Supplies	53,901
700 Property	9,400
800 Other Objects	32,300
<b>Total Student Activities</b>	<b>\$1,005,378</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	26,500
800 Other Objects	64,838
<b>Total Community Services</b>	<b>\$91,338</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,096,716</b>
<b>5000 Other Expenditures and Financing Uses</b>	

<u>Description</u>	<u>Amount</u>
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	874,955
900 Other Uses of Funds	3,735,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,609,955</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	85,000
<b>Total Budgetary Reserve</b>	<b>\$85,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,694,955</b>
<b>TOTAL EXPENDITURES</b>	<b>\$43,838,804</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
General Fund	9,506,185	8,500,000
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	4,639,301	4,389,301
Other Capital Projects Fund	788,000	50,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	40,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	100,777	98,777
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	127,500	125,500
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$15,211,763</b>	<b>\$13,203,578</b>

**Long-Term Investments**

	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
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**

**06/30/2020 Estimate**

**06/30/2021 Projection**

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$15,211,763**

**\$13,203,578**



**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	21,455,209	16,974,189
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	559,680	594,680
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,820,708	6,320,708
0599 Other Noncurrent Liabilities		

**Total General Fund**

**\$27,835,597**

**\$23,889,577**

**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**

**06/30/2020 Estimate**

**06/30/2021 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**

06/30/2020 Estimate

06/30/2021 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**

06/30/2020 Estimate

06/30/2021 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

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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**

**\$27,835,597**

**\$23,889,577**

**Short-Term Payables**

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	4,481,020	4,478,650
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		
<b>Total Short-Term Payables</b>	<b>\$4,481,020</b>	<b>\$4,478,650</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$32,316,617</b>	<b>\$28,368,227</b>

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,783,405
0840 Assigned Fund Balance	1,541,882
0850 Unassigned Fund Balance	496,529
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,821,816</b>
<b>5900 Budgetary Reserve</b>	<b>85,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,906,816</b>