

<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: \$1,945,460.00 Approved Referendum Exception Amt: \$0.00	The district plans to request approval of exceptions to exceed the Act 1 index and will continue to review and amend the budget awaiting approval of subsidy in the 2019-20 PA State Budget.
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 held for unanticipated expenditures and grant awards that arise during the fiscal year.
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 is maintained for sound fiscal management and cash flow purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school board supports the commitment of funds for future capital improvements to be transferred to the capital reserve fund, if available.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance may be assigned for stabilization of future PSERS funding rate increases, funding of next year's operating budget, as well as future ACA cost increases.

<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	209,707
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,000,000
0840 Assigned Fund Balance	9,000,000
0850 Unassigned Fund Balance	17,667,787
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$33,667,787</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	211,479,249
7000 Revenue from State Sources	71,555,045
8000 Revenue from Federal Sources	6,991,217
9000 Other Financing Sources	30,000
Total Estimated Revenues And Other Financing Sources	<u>\$290,055,511</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$323,723,298</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	174,404,086
6112 Interim Real Estate Taxes	2,513,089
6113 Public Utility Realty Taxes	183,190
6114 Payments in Lieu of Current Taxes - State / Local	330,000
6120 Current Per Capita Taxes, Section 679	242,870
6140 Current Act 511 Taxes - Flat Rate Assessments	594,870
6150 Current Act 511 Taxes - Proportional Assessments	21,978,458
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,140,000
6500 Earnings on Investments	2,200,000
6700 Revenues from LEA Activities	230,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,026,131
6910 Rentals	150,000
6920 Contributions and Donations from Private Sources	608,001
6940 Tuition from Patrons	334,454
6970 Services Provided Other Funds	300,000
6980 Revenue from Community Services Activities	2,500
6990 Refunds and Other Miscellaneous Revenue	240,800

REVENUE FROM LOCAL SOURCES \$211,479,249

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	32,611,314
7160 Tuition for Orphans Subsidy	360,000
7250 Migratory Children	750
7271 Special Education funds for School-Aged Pupils	7,618,485
7292 Pre-K Counts	850,000
7311 Pupil Transportation Subsidy	1,575,733
7312 Nonpublic and Charter School Pupil Transportation Subsidy	993,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,608,580
7330 Health Services (Medical, Dental, Nurse, Act 25)	330,000
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	1,797,733
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,117,454
7810 State Share of Social Security and Medicare Taxes	3,993,846
7820 State Share of Retirement Contributions	18,673,150

REVENUE FROM STATE SOURCES \$71,555,045

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	51,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,764,192
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	612,944
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	199,647
8517 NCLB, Title IV - 21st Century Schools	263,853
8580 Child Care and Development Block Grants	164,581
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	850,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	85,000
REVENUE FROM FEDERAL SOURCES	\$6,991,217
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	25,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	5,000
OTHER FINANCING SOURCES	\$30,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	290,055,511

Act 1 Index (current): 2.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$174,417,175		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$174,417,175		
Approx. Tax Levy for Tax Rate Calculation:	\$186,792,555		

	Lehigh	Northampton	Total
<hr/>			
2018-19 Data			
a. Assessed Value	\$1,665,650,500	\$2,633,037,150	\$4,298,687,650
b. Real Estate Mills	18.3700	55.9700	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$1,488,044,129	\$7,399,876,948	\$8,887,921,077
d. Assessed Value	\$1,668,058,100	\$2,652,099,750	\$4,320,157,850
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy	\$30,598,000	\$147,371,089	\$177,969,089
(a * b)			
2019-20 Calculations			
II. g. Percent of Total Market Value	16.74232%	83.25768%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$29,796,154	\$148,172,935	\$177,969,089
(f Total * g)			
i. Base Mills Subject to Index	18.3700	56.2745	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.90100%	92.86680%	93.37480%
k. Tax Levy Needed	\$31,273,407	\$155,519,148	\$186,792,555
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	18.7400	58.6400	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$31,259,409	\$155,519,129	\$186,778,538
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$186,778,538
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$174,404,086
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$174,417,175		
Amount of Tax Relief for Homestead Exclusions	\$0		
Total Approx. Tax Revenue:	\$174,417,175		
Approx. Tax Levy for Tax Rate Calculation:	\$186,792,555		

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.8843	57.8501	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.7899	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,500,110	\$153,424,236	\$184,924,346
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$2,094,893	\$2,094,893
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$1,945,460	\$1,945,460

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

Act 1 Index (current): 2.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$174,417,175			
Amount of Tax Relief for Homestead Exclusions	\$0			
Total Approx. Tax Revenue:	\$174,417,175			
Approx. Tax Levy for Tax Rate Calculation:	\$186,792,555			

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

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>
Lehigh	1,668,058,100	18.7400	31,259,409			95.90100%	
Northampton	2,652,099,750	58.6400	155,519,129			92.86680%	
Totals:	4,320,157,850		186,778,538	-	0 =	186,778,538 X	93.37480% = 174,404,086

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		242,870
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	242,870
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	352,000
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			594,870
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	1.000%	0.000%	14,728,458
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,250,000
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	1.5000	0.0000	4,000,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			21,978,458
Total Act 511, Current Taxes			22,573,328
Act 511 Tax Limit -->		8,887,921,077 X	12
		Market Value	Mills
			106,655,053
			(511 Limit)

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>									
	Lehigh	18.3700	18.7400	2.02%	Yes	2.8%				
	Northampton	56.2745	58.6400	4.21%	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	\$5.00	\$5.00	0.00%	Yes	2.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.8%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	2.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	130,873,722
1200 Special Programs - Elementary / Secondary	40,860,133
1300 Vocational Education	8,261,982
1400 Other Instructional Programs - Elementary / Secondary	2,230,469
1500 Nonpublic School Programs	195,704
1600 Adult Education Programs	2,432,053
1800 Pre-Kindergarten	818,680
Total Instruction	\$185,672,743
2000 Support Services	
2100 Support Services - Students	10,713,548
2200 Support Services - Instructional Staff	10,648,851
2300 Support Services - Administration	12,912,102
2400 Support Services - Pupil Health	2,646,136
2500 Support Services - Business	2,087,188
2600 Operation and Maintenance of Plant Services	21,034,055
2700 Student Transportation Services	8,599,908
2800 Support Services - Central	8,207,225
2900 Other Support Services	122,693
Total Support Services	\$76,971,706
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,452,369
3300 Community Services	168,020
3400 Scholarships and Awards	675
Total Operation of Non-Instructional Services	\$3,621,064
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	44,000
Total Facilities Acquisition, Construction and Improvement Services	\$44,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	23,597,998
5200 Interfund Transfers - Out	148,000
5900 Budgetary Reserve	2,000,000
Total Other Expenditures and Financing Uses	\$25,745,998
Total Estimated Expenditures and Other Financing Uses	\$292,055,511

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	58,782,817
200 Personnel Services - Employee Benefits	39,192,653
300 Purchased Professional and Technical Services	2,081,880
400 Purchased Property Services	423,925
500 Other Purchased Services	23,147,130
600 Supplies	6,991,147
700 Property	243,290
800 Other Objects	10,880
Total Regular Programs - Elementary / Secondary	\$130,873,722
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,259,000
200 Personnel Services - Employee Benefits	9,003,205
300 Purchased Professional and Technical Services	10,922,150
400 Purchased Property Services	17,262
500 Other Purchased Services	8,556,017
600 Supplies	75,999
800 Other Objects	26,500
Total Special Programs - Elementary / Secondary	\$40,860,133
1300 Vocational Education	
500 Other Purchased Services	8,261,982
Total Vocational Education	\$8,261,982
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	768,627
200 Personnel Services - Employee Benefits	331,718
300 Purchased Professional and Technical Services	831,896
500 Other Purchased Services	284,003
600 Supplies	12,575
800 Other Objects	1,650
Total Other Instructional Programs - Elementary / Secondary	\$2,230,469
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	189,325
600 Supplies	6,379
Total Nonpublic School Programs	\$195,704
1600 Adult Education Programs	
500 Other Purchased Services	2,432,053
Total Adult Education Programs	\$2,432,053
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	451,197
200 Personnel Services - Employee Benefits	338,822
300 Purchased Professional and Technical Services	2,700
600 Supplies	25,961

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$818,680
Total Instruction	\$185,672,743
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	5,793,557
200 Personnel Services - Employee Benefits	3,819,706
300 Purchased Professional and Technical Services	881,824
400 Purchased Property Services	8,707
500 Other Purchased Services	19,225
600 Supplies	86,649
700 Property	5,500
800 Other Objects	98,380
Total Support Services - Students	\$10,713,548
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,214,688
200 Personnel Services - Employee Benefits	2,762,765
300 Purchased Professional and Technical Services	4,080,091
400 Purchased Property Services	10,456
500 Other Purchased Services	162,825
600 Supplies	403,628
800 Other Objects	14,398
Total Support Services - Instructional Staff	\$10,648,851
2300 Support Services - Administration	
100 Personnel Services - Salaries	6,609,519
200 Personnel Services - Employee Benefits	4,067,311
300 Purchased Professional and Technical Services	1,513,400
400 Purchased Property Services	83,551
500 Other Purchased Services	190,209
600 Supplies	330,118
700 Property	1,000
800 Other Objects	116,994
Total Support Services - Administration	\$12,912,102
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,472,724
200 Personnel Services - Employee Benefits	1,088,428
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	2,409
500 Other Purchased Services	5,200
600 Supplies	45,580
800 Other Objects	1,795
Total Support Services - Pupil Health	\$2,646,136
2500 Support Services - Business	
100 Personnel Services - Salaries	1,042,781

2019-2020 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	721,159
400 Purchased Property Services	258,198
500 Other Purchased Services	41,350
600 Supplies	18,950
800 Other Objects	4,750
Total Support Services - Business	\$2,087,188
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	8,154,042
200 Personnel Services - Employee Benefits	5,714,219
300 Purchased Professional and Technical Services	495,875
400 Purchased Property Services	1,987,973
500 Other Purchased Services	555,170
600 Supplies	3,926,411
700 Property	195,000
800 Other Objects	5,365
Total Operation and Maintenance of Plant Services	\$21,034,055
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,691,269
200 Personnel Services - Employee Benefits	2,424,117
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	138,648
500 Other Purchased Services	1,613,914
600 Supplies	719,220
800 Other Objects	240
Total Student Transportation Services	\$8,599,908
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,670,715
200 Personnel Services - Employee Benefits	2,113,363
300 Purchased Professional and Technical Services	452,834
400 Purchased Property Services	198,110
500 Other Purchased Services	423,272
600 Supplies	1,194,100
700 Property	1,150,000
800 Other Objects	4,831
Total Support Services - Central	\$8,207,225
2900 <u>Other Support Services</u>	
500 Other Purchased Services	121,743
800 Other Objects	950
Total Other Support Services	\$122,693
Total Support Services	\$76,971,706
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,655,422
200 Personnel Services - Employee Benefits	795,818

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	192,628
400 Purchased Property Services	39,904
500 Other Purchased Services	293,610
600 Supplies	227,052
700 Property	210,000
800 Other Objects	37,935
Total Student Activities	\$3,452,369
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	17,425
200 Personnel Services - Employee Benefits	7,545
300 Purchased Professional and Technical Services	116,450
600 Supplies	26,500
800 Other Objects	100
Total Community Services	\$168,020
3400 <u>Scholarships and Awards</u>	
600 Supplies	675
Total Scholarships and Awards	\$675
Total Operation of Non-Instructional Services	\$3,621,064
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	44,000
Total Facilities Acquisition, Construction and Improvement Services	\$44,000
Total Facilities Acquisition, Construction and Improvement Services	\$44,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	13,114,339
900 Other Uses of Funds	10,483,659
Total Debt Service / Other Expenditures and Financing Uses	\$23,597,998
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	148,000
Total Interfund Transfers - Out	\$148,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,000,000
Total Budgetary Reserve	\$2,000,000
Total Other Expenditures and Financing Uses	\$25,745,998
TOTAL EXPENDITURES	\$292,055,511

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	54,200,000	56,000,000
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	11,100,000	11,700,000
Other Capital Projects Fund	1,200,000	10,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	850,000
Child Care Operations Fund	740,000	630,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	24,400,000	24,800,000
Investment Trust Fund	316,000	335,000
Pension Trust Fund		
Activity Fund	620,000	600,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$93,376,000	\$94,925,000

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 **\$93,376,000** **\$94,925,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	272,273,152	262,333,152
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	646,829	257,171
0540 Accumulated Compensated Absences	4,259,745	3,459,745
0550 Authority Lease Obligations	1,458,152	849,152
0560 Other Post-Employment Benefits (OPEB)	56,505,122	58,505,122
0599 Other Noncurrent Liabilities	15,185,280	13,185,280

Total General Fund	\$350,328,280	\$338,589,622
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

95,000

91,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	420,000	425,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$515,000	\$516,000
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	63,000	62,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	245,000	247,000
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund	\$308,000	\$309,000
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$351,151,280	\$339,414,622

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	33,200,000	34,000,000
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	250,000	800,000
Other Capital Projects Fund	100,000	10,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	425,000
Child Care Operations Fund	481,000	482,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,500,000	1,500,000
Investment Trust Fund	90,000	80,000
Pension Trust Fund		
Activity Fund	650,000	640,000
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$36,671,000	\$37,937,000
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TOTAL INDEBTEDNESS	\$387,822,280	\$377,351,622
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Account Description	Amounts
0810 Nonspendable Fund Balance	209,707
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,000,000
0840 Assigned Fund Balance	8,000,000
0850 Unassigned Fund Balance	16,667,787
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$31,667,787
5900 Budgetary Reserve	2,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$33,877,494