

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2019



President of the Board - Original Signature Required

6-17-2019

Date



Secretary of the Board - Original Signature Required

6-17-2019

Date



Chief School Administrator - Original Signature Required

6-17-2019

Date

Christopher J Ursu

Contact Person

(412)734-8064

Extn :

Telephone

Extension

cursu@northgate.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northgate SD	COUNTY : Allegheny	AUN : 103026873
-----------------------------------	-----------------------	--------------------

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%

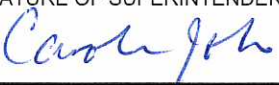
Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)? Yes
No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$26882134
Ending Unassigned Fund Balance	\$586724
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.2%

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 <i>6-17-2019</i>
--	--------------------------

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)

School District Name : Northgate SD	County : Allegheny	AUN Number : 103026873
---	------------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-16-2019
---	------------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5120	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$31,600.00 . Provide a justification.</p>	<p>Function 2800, Object 200 is being used to budget for employee tuition reimbursement costs. The salaries of the employees in question are recorded to separate functions.</p>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$31,600.00</p>	<p>Function 2800, Object 200 is being used to budget for employee tuition reimbursement costs. The salaries of the employees in question are recorded to separate functions.</p>
8080	<p>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.</p>	<p>The estimated ending unassigned fund balance is within the allowable limit of 8 % set by PDE.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The ending assigned fund balance will be used to cover the following year's appropriations, PSERS costs, and capital project costs.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,733,828
0850 Unassigned Fund Balance	856,884
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,590,712</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,149,848
7000 Revenue from State Sources	9,254,567
8000 Revenue from Federal Sources	602,814
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,007,229</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,597,941</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,613,153
6113 Public Utility Realty Taxes	13,230
6120 Current Per Capita Taxes, Section 679	18,030
6140 Current Act 511 Taxes - Flat Rate Assessments	29,695
6150 Current Act 511 Taxes - Proportional Assessments	1,750,885
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,192,915
6500 Earnings on Investments	163,240
6700 Revenues from LEA Activities	17,135
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,885
6910 Rentals	18,270
6920 Contributions and Donations from Private Sources	59,390
6990 Refunds and Other Miscellaneous Revenue	23,020

REVENUE FROM LOCAL SOURCES \$14,149,848

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	4,139,640
7160 Tuition for Orphans Subsidy	12,225
7271 Special Education funds for School-Aged Pupils	938,692
7292 Pre-K Counts	161,500
7311 Pupil Transportation Subsidy	138,680
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	108,765
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,740
7340 State Property Tax Reduction Allocation	697,574
7360 Safe Schools	266,264
7505 Ready to Learn Block Grant	201,103
7810 State Share of Social Security and Medicare Taxes	447,098
7820 State Share of Retirement Contributions	2,120,286

REVENUE FROM STATE SOURCES \$9,254,567

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	401,074
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,603
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,825
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	145,312

REVENUE FROM FEDERAL SOURCES \$602,814

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,007,229

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,613,153
Amount of Tax Relief for Homestead Exclusions	<u>\$697,574</u>
Total Approx. Tax Revenue:	\$11,310,727
Approx. Tax Levy for Tax Rate Calculation:	\$12,592,417

Allegheny

Total

2018-19 Data		
a. Assessed Value	\$489,434,263	\$489,434,263
b. Real Estate Mills	24.7867	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$427,024,417	\$427,024,417
d. Assessed Value	\$493,820,263	\$493,820,263
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$12,131,460	\$12,131,460
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$12,131,460	\$12,131,460
(f Total * g)		
i. Base Mills Subject to Index	24.7867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.22483%	89.22483%
k. Tax Levy Needed	\$12,592,417	\$12,592,417
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	25.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,592,417	\$12,592,417
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,894,843
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,613,153
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,613,153	
Amount of Tax Relief for Homestead Exclusions	<u>\$697,574</u>	
Total Approx. Tax Revenue:	\$11,310,727	
Approx. Tax Levy for Tax Rate Calculation:	\$12,592,417	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.5303	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,607,379	\$12,607,379
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$11,276.11	
Number of Homestead/Farmstead Properties	2426	2426
Median Assessed Value of Homestead Properties		\$91,300

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,613,153	
Amount of Tax Relief for Homestead Exclusions	<u>\$697,574</u>	
Total Approx. Tax Revenue:	\$11,310,727	
Approx. Tax Levy for Tax Rate Calculation:	\$12,592,417	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$697,574	Lowering RE Tax Rate	\$0	\$697,574
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$697,574

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	493,820,263	25.5000	12,592,417			89.22483%	
Totals:	493,820,263		12,592,417	697,574 =	11,894,843 X	89.22483% =	10,613,153

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,030
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	18,030
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,665
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 29,695 29,695

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,564,715	1,564,715
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	186,170	186,170
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,750,885 1,750,885

Total Act 511, Current Taxes 1,780,580

Act 511 Tax Limit -->	427,024,417 X	12	5,124,293
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				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	Less than or equal to Index		2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Allegheny	24.7867	25.5000	2.88%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

LEA : 103026873 Northgate SD

Printed 6/19/2019 10:15:42 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,725,253
1200 Special Programs - Elementary / Secondary	3,217,018
1300 Vocational Education	1,113,622
1400 Other Instructional Programs - Elementary / Secondary	857,609
1700 Higher Education Programs for Secondary Students	54,990
1800 Pre-Kindergarten	186,584
Total Instruction	\$15,155,076
2000 Support Services	
2100 Support Services - Students	1,055,163
2200 Support Services - Instructional Staff	978,209
2300 Support Services - Administration	1,999,156
2400 Support Services - Pupil Health	289,187
2500 Support Services - Business	535,773
2600 Operation and Maintenance of Plant Services	2,307,187
2700 Student Transportation Services	678,610
2800 Support Services - Central	384,165
2900 Other Support Services	13,497
Total Support Services	\$8,240,947
3000 Operation of Non-Instructional Services	
3200 Student Activities	501,037
3300 Community Services	78,074
3400 Scholarships and Awards	5,000
Total Operation of Non-Instructional Services	\$584,111
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,117,820
Total Facilities Acquisition, Construction and Improvement Services	\$2,117,820
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	784,180
Total Other Expenditures and Financing Uses	\$784,180
Total Estimated Expenditures and Other Financing Uses	\$26,882,134

2019-2020 Final General Fund Budget

LEA : 103026873 Northgate SD

Printed 6/19/2019 10:15:43 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,958,784
200 Personnel Services - Employee Benefits	3,074,754
300 Purchased Professional and Technical Services	187,835
400 Purchased Property Services	4,050
500 Other Purchased Services	1,355,745
600 Supplies	141,315
800 Other Objects	2,770
Total Regular Programs - Elementary / Secondary	\$9,725,253
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,381,554
200 Personnel Services - Employee Benefits	783,314
300 Purchased Professional and Technical Services	129,865
500 Other Purchased Services	876,300
600 Supplies	42,725
700 Property	3,260
Total Special Programs - Elementary / Secondary	\$3,217,018
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	272,496
200 Personnel Services - Employee Benefits	172,746
500 Other Purchased Services	660,000
600 Supplies	8,380
Total Vocational Education	\$1,113,622
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	391,034
200 Personnel Services - Employee Benefits	259,650
300 Purchased Professional and Technical Services	198,100
500 Other Purchased Services	6,275
600 Supplies	2,550
Total Other Instructional Programs - Elementary / Secondary	\$857,609
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	54,990
Total Higher Education Programs for Secondary Students	\$54,990
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	110,683
200 Personnel Services - Employee Benefits	66,081
500 Other Purchased Services	880
600 Supplies	8,940
Total Pre-Kindergarten	\$186,584
Total Instruction	\$15,155,076
2000 Support Services	
2100 <u>Support Services - Students</u>	

2019-2020 Final General Fund Budget

LEA : 103026873 Northgate SD

Printed 6/19/2019 10:15:43 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	594,899
200 Personnel Services - Employee Benefits	375,099
300 Purchased Professional and Technical Services	63,800
500 Other Purchased Services	9,385
600 Supplies	11,980
Total Support Services - Students	\$1,055,163
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	425,120
200 Personnel Services - Employee Benefits	250,299
300 Purchased Professional and Technical Services	18,500
400 Purchased Property Services	3,730
500 Other Purchased Services	11,050
600 Supplies	207,250
700 Property	61,960
800 Other Objects	300
Total Support Services - Instructional Staff	\$978,209
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,015,014
200 Personnel Services - Employee Benefits	595,767
300 Purchased Professional and Technical Services	246,440
500 Other Purchased Services	64,040
600 Supplies	63,355
800 Other Objects	14,540
Total Support Services - Administration	\$1,999,156
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	174,099
200 Personnel Services - Employee Benefits	94,538
300 Purchased Professional and Technical Services	5,290
600 Supplies	15,260
Total Support Services - Pupil Health	\$289,187
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	207,418
200 Personnel Services - Employee Benefits	141,429
300 Purchased Professional and Technical Services	1,285
400 Purchased Property Services	78,435
500 Other Purchased Services	3,066
600 Supplies	95,155
800 Other Objects	8,985
Total Support Services - Business	\$535,773
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	783,970
200 Personnel Services - Employee Benefits	539,232
300 Purchased Professional and Technical Services	114,150
400 Purchased Property Services	243,420
500 Other Purchased Services	47,090

2019-2020 Final General Fund Budget

LEA : 103026873 Northgate SD

Printed 6/19/2019 10:15:43 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
600 Supplies	515,645
700 Property	46,400
800 Other Objects	17,280
Total Operation and Maintenance of Plant Services	\$2,307,187
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	678,610
Total Student Transportation Services	\$678,610
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	31,600
300 Purchased Professional and Technical Services	266,500
400 Purchased Property Services	9,400
500 Other Purchased Services	40,900
600 Supplies	35,765
Total Support Services - Central	\$384,165
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,497
Total Other Support Services	\$13,497
Total Support Services	\$8,240,947
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	196,400
200 Personnel Services - Employee Benefits	83,337
300 Purchased Professional and Technical Services	40,295
400 Purchased Property Services	9,000
500 Other Purchased Services	88,670
600 Supplies	75,285
700 Property	7,540
800 Other Objects	510
Total Student Activities	\$501,037
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	48,576
200 Personnel Services - Employee Benefits	16,448
300 Purchased Professional and Technical Services	12,950
700 Property	100
Total Community Services	\$78,074
3400 <u>Scholarships and Awards</u>	
800 Other Objects	5,000
Total Scholarships and Awards	\$5,000
Total Operation of Non-Instructional Services	\$584,111
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,117,820

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$2,117,820
Total Facilities Acquisition, Construction and Improvement Services	\$2,117,820
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	620,635
900 Other Uses of Funds	163,545
Total Debt Service / Other Expenditures and Financing Uses	\$784,180
Total Other Expenditures and Financing Uses	\$784,180
TOTAL EXPENDITURES	\$26,882,134

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	9,015,730	6,140,826
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	153,739	153,739
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$9,169,469	\$6,294,565
--	--------------------	--------------------

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	\$9,169,469	\$6,294,565
-----------------------------------	--------------------	--------------------

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General 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 General Fund

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

06/30/2019 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 : 103026873 Northgate SD

Printed 6/19/2019 10:15:45 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

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 Permanent Fund		
Total Long-Term Indebtedness		

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1,980,000	1,980,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	153,739	153,739
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$2,133,739	\$2,133,739
TOTAL INDEBTEDNESS	\$2,133,739	\$2,133,739

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,129,083
0850 Unassigned Fund Balance	586,724
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,715,807

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,715,807
--	--------------------