

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2018



President of the Board - Original Signature Required

Date 6-11-18



Secretary of the Board - Original Signature Required

Date 6-11-18



Chief School Administrator - Original Signature Required

Date 6-12-18

Jeremy G Melber

Contact Person

(610)282-1030 Extn :5200

Telephone Extension

melberj@sbsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Lehigh SD	COUNTY : Lehigh	AUN : 121395703
---	--------------------	--------------------

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%

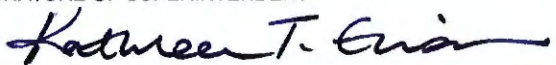
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)? Yes
No x

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$66857822
Ending Unassigned Fund Balance	\$4200000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes x
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/12/18
--	-----------------

DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Southern Lehigh SD	County : Lehigh	AUN Number : 121395703
---	---------------------------	----------------------------------

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 4/23/18
---	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency, Mini Grants, Federal Programs
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.	Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS, Health Insurance, Capital Costs, and OPEB

<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	10,644,091
0850 Unassigned Fund Balance	4,200,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,844,091</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	50,038,434
7000 Revenue from State Sources	14,649,063
8000 Revenue from Federal Sources	311,026
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$64,998,523</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$79,842,614</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,826,770
6112 Interim Real Estate Taxes	552,204
6113 Public Utility Realty Taxes	53,903
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	5,814,653
6400 Delinquencies on Taxes Levied / Assessed by the LEA	925,000
6500 Earnings on Investments	230,000
6700 Revenues from LEA Activities	129,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	352,904
6910 Rentals	30,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$50,038,434
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,643,656
7160 Tuition for Orphans Subsidy	60,700
7271 Special Education funds for School-Aged Pupils	1,201,683
7311 Pupil Transportation Subsidy	1,632,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	661,838
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	669,593
7505 Ready to Learn Block Grant	147,449
7810 State Share of Social Security and Medicare Taxes	1,036,725
7820 State Share of Retirement Contributions	4,530,419
REVENUE FROM STATE SOURCES	\$14,649,063
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	247,785
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	54,534
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	8,707
REVENUE FROM FEDERAL SOURCES	\$311,026
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	64,998,523

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,826,770
Amount of Tax Relief for Homestead Exclusions	<u>\$669,593</u>
Total Approx. Tax Revenue:	\$42,496,363
Approx. Tax Levy for Tax Rate Calculation:	\$43,807,763

	Lehigh	Total
2017-18 Data		
a. Assessed Value	\$2,678,841,000	\$2,678,841,000
b. Real Estate Mills	15.8200	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$2,504,344,096	\$2,504,344,096
d. Assessed Value	\$2,769,138,000	\$2,769,138,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$42,379,265	\$42,379,265
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$42,379,265	\$42,379,265
(f Total * g)		
i. Base Mills Subject to Index	15.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.96000%	96.96000%
k. Tax Levy Needed	\$43,807,763	\$43,807,763
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	15.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,807,763	\$43,807,763
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,138,170
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,826,770
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,826,770	
Amount of Tax Relief for Homestead Exclusions	<u>\$669,593</u>	
Total Approx. Tax Revenue:	\$42,496,363	
Approx. Tax Levy for Tax Rate Calculation:	\$43,807,763	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1996	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,858,928	\$44,858,928
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	\$6,978.00	
Number of Homestead/Farmstead Properties	6076	6076
Median Assessed Value of Homestead Properties		\$240,400

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,826,770
Amount of Tax Relief for Homestead Exclusions	<u>\$669,593</u>
Total Approx. Tax Revenue:	\$42,496,363
Approx. Tax Levy for Tax Rate Calculation:	\$43,807,763

Lehigh	Total
---------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$669,593	Lowering RE Tax Rate	\$0	\$669,593
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$669,593

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	2,769,138,000	15.8200	43,807,763			96.96000%	
Totals:	2,769,138,000		43,807,763	669,593 =	43,138,170 X	96.96000% =	41,826,770

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	54,000
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			54,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,042,153
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	772,500
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			5,814,653
Total Act 511, Current Taxes			5,868,653
Act 511 Tax Limit -->		2,504,344,096 X	12
		Market Value	Mills
			(511 Limit)

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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Lehigh	15.8200	15.8200	0.00%	Yes	2.4%				
	<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	2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

LEA : 121395703 Southern Lehigh SD

Printed 6/12/2018 10:19:09 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,248,324
1200 Special Programs - Elementary / Secondary	7,951,520
1300 Vocational Education	1,069,740
1400 Other Instructional Programs - Elementary / Secondary	301,248
1700 Higher Education Programs for Secondary Students	299,041
Total Instruction	\$37,869,873
2000 Support Services	
2100 Support Services - Students	1,791,232
2200 Support Services - Instructional Staff	2,390,067
2300 Support Services - Administration	3,367,970
2400 Support Services - Pupil Health	742,892
2500 Support Services - Business	854,727
2600 Operation and Maintenance of Plant Services	5,326,841
2700 Student Transportation Services	4,399,335
2800 Support Services - Central	1,341,143
2900 Other Support Services	69,387
Total Support Services	\$20,283,594
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,443,706
3300 Community Services	80,333
Total Operation of Non-Instructional Services	\$1,524,039
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,667,872
5200 Interfund Transfers - Out	276,625
5900 Budgetary Reserve	235,819
Total Other Expenditures and Financing Uses	\$7,180,316
Total Estimated Expenditures and Other Financing Uses	\$66,857,822

2018-2019 Final General Fund Budget

LEA : 121395703 Southern Lehigh SD

Printed 6/12/2018 10:19:10 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,137,192
200 Personnel Services - Employee Benefits	10,062,059
300 Purchased Professional and Technical Services	26,410
400 Purchased Property Services	520,946
500 Other Purchased Services	1,467,758
600 Supplies	935,975
700 Property	84,406
800 Other Objects	13,578
Total Regular Programs - Elementary / Secondary	\$28,248,324
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,501,477
200 Personnel Services - Employee Benefits	2,297,933
300 Purchased Professional and Technical Services	1,901,050
400 Purchased Property Services	500
500 Other Purchased Services	190,941
600 Supplies	53,369
700 Property	4,000
800 Other Objects	2,250
Total Special Programs - Elementary / Secondary	\$7,951,520
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,069,740
Total Vocational Education	\$1,069,740
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	180,323
200 Personnel Services - Employee Benefits	113,578
400 Purchased Property Services	3,500
500 Other Purchased Services	600
600 Supplies	3,247
Total Other Instructional Programs - Elementary / Secondary	\$301,248
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	299,041
Total Higher Education Programs for Secondary Students	\$299,041
Total Instruction	\$37,869,873
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,071,245
200 Personnel Services - Employee Benefits	703,032
500 Other Purchased Services	2,200
600 Supplies	14,230
800 Other Objects	525
Total Support Services - Students	\$1,791,232

2018-2019 Final General Fund Budget

LEA : 121395703 Southern Lehigh SD

Printed 6/12/2018 10:19:10 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,348,104
200 Personnel Services - Employee Benefits	902,543
300 Purchased Professional and Technical Services	57,690
400 Purchased Property Services	4,125
500 Other Purchased Services	15,285
600 Supplies	61,766
800 Other Objects	554
Total Support Services - Instructional Staff	\$2,390,067
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,742,286
200 Personnel Services - Employee Benefits	1,168,836
300 Purchased Professional and Technical Services	193,013
400 Purchased Property Services	20,900
500 Other Purchased Services	86,880
600 Supplies	48,080
700 Property	5,900
800 Other Objects	102,075
Total Support Services - Administration	\$3,367,970
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	438,165
200 Personnel Services - Employee Benefits	287,557
300 Purchased Professional and Technical Services	8,750
400 Purchased Property Services	200
500 Other Purchased Services	1,100
600 Supplies	7,120
Total Support Services - Pupil Health	\$742,892
2500 Support Services - Business	
100 Personnel Services - Salaries	392,499
200 Personnel Services - Employee Benefits	327,248
300 Purchased Professional and Technical Services	27,800
400 Purchased Property Services	60,000
500 Other Purchased Services	6,263
600 Supplies	37,800
700 Property	2,500
800 Other Objects	617
Total Support Services - Business	\$854,727
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,985,895
200 Personnel Services - Employee Benefits	1,305,822
300 Purchased Professional and Technical Services	260,000
400 Purchased Property Services	669,800
500 Other Purchased Services	179,524
600 Supplies	840,800
700 Property	80,000

2018-2019 Final General Fund Budget

LEA : 121395703 Southern Lehigh SD

Printed 6/12/2018 10:19:10 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$5,326,841
2700 Student Transportation Services	
100 Personnel Services - Salaries	79,654
200 Personnel Services - Employee Benefits	53,223
300 Purchased Professional and Technical Services	3,600
400 Purchased Property Services	9,550
500 Other Purchased Services	4,246,058
600 Supplies	7,250
Total Student Transportation Services	\$4,399,335
2800 Support Services - Central	
100 Personnel Services - Salaries	560,085
200 Personnel Services - Employee Benefits	371,233
300 Purchased Professional and Technical Services	95,053
400 Purchased Property Services	73,650
500 Other Purchased Services	98,735
600 Supplies	65,237
700 Property	73,250
800 Other Objects	3,900
Total Support Services - Central	\$1,341,143
2900 Other Support Services	
500 Other Purchased Services	69,387
Total Other Support Services	\$69,387
Total Support Services	\$20,283,594
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	649,454
200 Personnel Services - Employee Benefits	427,793
300 Purchased Professional and Technical Services	49,900
400 Purchased Property Services	34,900
500 Other Purchased Services	141,641
600 Supplies	96,934
700 Property	7,500
800 Other Objects	35,584
Total Student Activities	\$1,443,706
3300 Community Services	
100 Personnel Services - Salaries	6,682
200 Personnel Services - Employee Benefits	4,369
400 Purchased Property Services	3,000
600 Supplies	282
700 Property	1,500
800 Other Objects	64,500
Total Community Services	\$80,333
Total Operation of Non-Instructional Services	\$1,524,039

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,889,982
900 Other Uses of Funds	4,777,890
Total Debt Service / Other Expenditures and Financing Uses	\$6,667,872
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	276,625
Total Interfund Transfers - Out	\$276,625
5900 <u>Budgetary Reserve</u>	
800 Other Objects	235,819
Total Budgetary Reserve	\$235,819
Total Other Expenditures and Financing Uses	\$7,180,316
TOTAL EXPENDITURES	\$66,857,822

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	11,000,000	9,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	900,000	900,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	40,000	40,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,050,000	\$10,550,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$12,050,000

\$10,550,000

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	73,600,000	67,000,000
0520 Extended-Term Financing Agreements Payable	200,000	150,000
0530 Lease-Purchase Obligations	350,000	350,000
0540 Accumulated Compensated Absences	280,000	280,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$74,430,000	\$67,780,000
---------------------------	---------------------	---------------------

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

06/30/2018 Estimate

06/30/2019 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

2018-2019 Final General Fund Budget

LEA : 121395703 Southern Lehigh SD

Printed 6/12/2018 10:19:11 AM

Page - 3 of 6

Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 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

06/30/2018 Estimate

06/30/2019 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>06/30/2018 Estimate</u>	<u>06/30/2019 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	\$74,430,000	\$67,780,000

Short-Term Payables

06/30/2018 Estimate

06/30/2019 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		
TOTAL INDEBTEDNESS	\$74,430,000	\$67,780,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,781,959
0850 Unassigned Fund Balance	4,202,833
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,984,792
5900 Budgetary Reserve	235,819
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,220,611