

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2019



President of the Board - Original Signature Required

6/10/19

Date



Secretary of the Board - Original Signature Required

6/10/19

Date



Chief School Administrator - Original Signature Required

6/10/19

Date

Jeremy G Melber

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

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

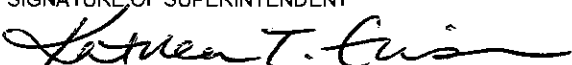
Total Budgeted Expenditures	\$68977077
Ending Unassigned Fund Balance	\$4801496
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

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 6/10/19
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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 : Southern Lehigh SD	County : Lehigh	AUN Number : 121395703
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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 4/23/19
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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, 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	8,798,179
0850 Unassigned Fund Balance	4,800,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,598,179</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	51,696,255
7000 Revenue from State Sources	14,832,390
8000 Revenue from Federal Sources	363,217
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$66,891,862</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$80,490,041</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	43,156,132
6112 Interim Real Estate Taxes	563,248
6113 Public Utility Realty Taxes	53,903
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	5,976,487
6400 Delinquencies on Taxes Levied / Assessed by the LEA	952,750
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	115,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	359,735
6910 Rentals	40,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	35,000
REVENUE FROM LOCAL SOURCES	\$51,696,255
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,888,982
7160 Tuition for Orphans Subsidy	60,700
7271 Special Education funds for School-Aged Pupils	1,201,265
7311 Pupil Transportation Subsidy	1,469,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	592,253
7330 Health Services (Medical, Dental, Nurse, Act 25)	64,000
7340 State Property Tax Reduction Allocation	670,538
7810 State Share of Social Security and Medicare Taxes	1,073,563
7820 State Share of Retirement Contributions	4,812,089
REVENUE FROM STATE SOURCES	\$14,832,390
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	269,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,555
8517 NCLB, Title IV - 21st Century Schools	16,955
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	8,707
REVENUE FROM FEDERAL SOURCES	\$363,217
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	66,891,862

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,156,132
Amount of Tax Relief for Homestead Exclusions	\$670,538
Total Approx. Tax Revenue:	\$43,826,670
Approx. Tax Levy for Tax Rate Calculation:	\$45,161,396

Lehigh

Total

2018-19 Data

a. Assessed Value	\$2,769,138,000	\$2,769,138,000
b. Real Estate Mills	15.8200	

I. 2019-20 Data

c. 2017 STEB Market Value	\$2,542,956,237	\$2,542,956,237
d. Assessed Value	\$2,819,063,400	\$2,819,063,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy (a * b)	\$43,807,763	\$43,807,763
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2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$43,807,763	\$43,807,763
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.8200	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$45,161,396	\$45,161,396

l. 2019-20 Real Estate Tax Rate **16.0200**
(k / d * 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$45,161,396	\$45,161,396
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$44,490,858
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$43,156,132

Act 1 Index (current): 2.3%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$43,156,132
Amount of Tax Relief for Homestead Exclusions	\$670,538
Total Approx. Tax Revenue:	\$43,826,670
Approx. Tax Levy for Tax Rate Calculation:	\$45,161,396

Lehigh	Total
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Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	16.1838	
q. Mills In Excess of Index (if $l > p$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$45,623,158	\$45,623,158
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

Assessed Value Exclusion per Homestead	\$6,826.00	
V. Number of Homestead/Farmstead Properties	6135	6135
Median Assessed Value of Homestead Properties		\$253,800

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$43,156,132
Amount of Tax Relief for Homestead Exclusions	<u>\$670,538</u>
Total Approx. Tax Revenue:	\$43,826,670
Approx. Tax Levy for Tax Rate Calculation:	\$45,161,396
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$670,538	Lowering RE Tax Rate	\$0	\$670,538
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$670,538

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
Lehigh	2,819,063,400	16.0200	45,161,396			97.00000%	
Totals:	2,819,063,400		45,161,396	670,538	= 44,490,858	X 97.00000%	= 43,156,132

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
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	54,000	54,000
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
Total Current Act 511 Taxes – Flat Rate Assessments			54,000	54,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,180,812	5,180,812
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	795,675	795,675
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			5,976,487	5,976,487
Total Act 511, Current Taxes				6,030,487
Act 511 Tax Limit -->		2,542,956,237 X	12	30,515,475
		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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Lehigh	15.8200	16.0200	1.27%	Yes	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,158,682
1200 Special Programs - Elementary / Secondary	8,550,768
1300 Vocational Education	1,106,562
1400 Other Instructional Programs - Elementary / Secondary	321,844
1700 Higher Education Programs for Secondary Students	287,694
Total Instruction	\$39,423,550
2000 Support Services	
2100 Support Services - Students	1,818,903
2200 Support Services - Instructional Staff	2,276,089
2300 Support Services - Administration	3,510,508
2400 Support Services - Pupil Health	788,640
2500 Support Services - Business	805,110
2600 Operation and Maintenance of Plant Services	5,647,198
2700 Student Transportation Services	4,533,235
2800 Support Services - Central	1,368,052
2900 Other Support Services	69,452
Total Support Services	\$20,817,187
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,488,509
3300 Community Services	87,846
Total Operation of Non-Instructional Services	\$1,576,355
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,674,500
5200 Interfund Transfers - Out	277,200
5900 Budgetary Reserve	208,285
Total Other Expenditures and Financing Uses	\$7,159,985
Total Estimated Expenditures and Other Financing Uses	\$68,977,077

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,667,142
200 Personnel Services - Employee Benefits	10,195,321
300 Purchased Professional and Technical Services	3,660
400 Purchased Property Services	523,796
500 Other Purchased Services	1,753,608
600 Supplies	892,111
700 Property	106,816
800 Other Objects	14,228
Total Regular Programs - Elementary / Secondary	\$29,156,682
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,622,348
200 Personnel Services - Employee Benefits	2,329,900
300 Purchased Professional and Technical Services	2,400,000
400 Purchased Property Services	500
500 Other Purchased Services	136,900
600 Supplies	54,795
700 Property	4,000
800 Other Objects	2,325
Total Special Programs - Elementary / Secondary	\$8,550,788
1300 Vocational Education	
500 Other Purchased Services	1,106,562
Total Vocational Education	\$1,106,562
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	192,360
200 Personnel Services - Employee Benefits	123,584
400 Purchased Property Services	3,500
500 Other Purchased Services	600
600 Supplies	1,800
Total Other Instructional Programs - Elementary / Secondary	\$321,844
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	287,694
Total Higher Education Programs for Secondary Students	\$287,694
Total Instruction	\$39,423,550
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,098,261
200 Personnel Services - Employee Benefits	705,587
500 Other Purchased Services	3,200
600 Supplies	11,330
800 Other Objects	525
Total Support Services - Students	\$1,818,903

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,297,495
200 Personnel Services - Employee Benefits	839,665
300 Purchased Professional and Technical Services	41,360
400 Purchased Property Services	125
500 Other Purchased Services	30,655
600 Supplies	66,185
800 Other Objects	604
Total Support Services - Instructional Staff	\$2,276,089
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,851,884
200 Personnel Services - Employee Benefits	1,215,403
300 Purchased Professional and Technical Services	174,000
400 Purchased Property Services	18,900
500 Other Purchased Services	85,480
600 Supplies	57,466
700 Property	5,900
800 Other Objects	101,475
Total Support Services - Administration	\$3,510,508
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	470,472
200 Personnel Services - Employee Benefits	302,258
300 Purchased Professional and Technical Services	5,950
400 Purchased Property Services	200
500 Other Purchased Services	1,100
600 Supplies	8,660
Total Support Services - Pupil Health	\$788,640
2500 Support Services - Business	
100 Personnel Services - Salaries	388,463
200 Personnel Services - Employee Benefits	277,297
300 Purchased Professional and Technical Services	27,800
400 Purchased Property Services	65,000
500 Other Purchased Services	6,750
600 Supplies	36,600
700 Property	2,500
800 Other Objects	700
Total Support Services - Business	\$605,110
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,133,498
200 Personnel Services - Employee Benefits	1,373,276
300 Purchased Professional and Technical Services	338,000
400 Purchased Property Services	699,800
500 Other Purchased Services	186,824
600 Supplies	820,800
700 Property	90,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$5,647,198
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	81,615
200 Personnel Services - Employee Benefits	53,406
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	9,600
500 Other Purchased Services	4,376,364
600 Supplies	8,250
Total Student Transportation Services	\$4,533,235
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	567,393
200 Personnel Services - Employee Benefits	368,244
300 Purchased Professional and Technical Services	111,953
400 Purchased Property Services	23,650
500 Other Purchased Services	97,715
600 Supplies	68,597
700 Property	127,500
800 Other Objects	3,000
Total Support Services - Central	\$1,388,052
2900 <u>Other Support Services</u>	
500 Other Purchased Services	69,452
Total Other Support Services	\$69,452
Total Support Services	\$20,817,187
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	684,786
200 Personnel Services - Employee Benefits	441,546
300 Purchased Professional and Technical Services	51,700
400 Purchased Property Services	41,960
500 Other Purchased Services	142,062
600 Supplies	88,665
700 Property	9,000
800 Other Objects	28,790
Total Student Activities	\$1,488,509
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	11,302
200 Personnel Services - Employee Benefits	7,262
400 Purchased Property Services	3,000
600 Supplies	282
700 Property	1,500
800 Other Objects	64,500
Total Community Services	\$87,846
Total Operation of Non-Instructional Services	\$1,576,355

<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	1,711,590
900 Other Uses of Funds	4,962,910
Total Debt Service / Other Expenditures and Financing Uses	\$6,674,500
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	277,200
Total Interfund Transfers - Out	\$277,200
5900 <u>Budgetary Reserve</u>	
800 Other Objects	208,285
Total Budgetary Reserve	\$208,285
Total Other Expenditures and Financing Uses	\$7,159,985
TOTAL EXPENDITURES	\$68,977,077

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	13,500,000	11,500,000
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	950,000	950,000
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		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,560,000	\$12,560,000

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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

\$14,560,000

\$12,560,000

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	67,000,000	61,000,000
0520 Extended-Term Financing Agreements Payable	200,000	200,000
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

\$67,830,000

\$61,830,000

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

06/30/2019 Estimate

06/30/2020 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

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

\$67,830,000

\$61,830,000

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$67,830,000

\$61,830,000

Account Description

Amounts

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

6,711,468

4,801,496

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$11,512,964

5900 Budgetary Reserve

208,285

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$11,721,249