

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

Sherri A Molitoris

Contact Person

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Extn :

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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 : Northern Lehigh SD	COUNTY : Lehigh	AUN : 121394503
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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%

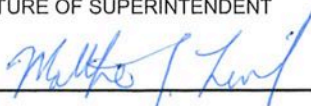
Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)? Yes No

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

Total Budgeted Expenditures	\$35714360
Ending Unassigned Fund Balance	\$2086196
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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**

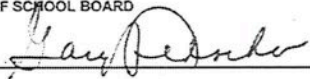
24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Lehigh SD	County : Lehigh	AUN Number : 121394503
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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 5/14/19
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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>
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.	Portion of fund balance not assigned or committed
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance for future year increases for PSERS and medical insurance premiums
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance for future technology upgrades and replacements, equipment replacement and long range maintenance

<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	26,359	
0820 Restricted Fund Balance	1,199	
0830 Committed Fund Balance	2,357,832	
0840 Assigned Fund Balance	4,860,268	
0850 Unassigned Fund Balance	1,927,133	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,145,233</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,782,282	
7000 Revenue from State Sources	13,464,454	
8000 Revenue from Federal Sources	570,155	
9000 Other Financing Sources	140,000	
Total Estimated Revenues And Other Financing Sources		<u>\$32,956,891</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,102,124</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	15,531,679
6112 Interim Real Estate Taxes	28,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	33,000
6140 Current Act 511 Taxes - Flat Rate Assessments	42,000
6150 Current Act 511 Taxes - Proportional Assessments	1,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	785,000
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	38,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	272,000
6910 Rentals	16,500
6920 Contributions and Donations from Private Sources	8,500
6990 Refunds and Other Miscellaneous Revenue	257,803

REVENUE FROM LOCAL SOURCES**\$18,782,282****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,023,644
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,235,336
7311 Pupil Transportation Subsidy	600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	355,275
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	951,346
7505 Ready to Learn Block Grant	298,608
7810 State Share of Social Security and Medicare Taxes	522,839
7820 State Share of Retirement Contributions	2,385,406

REVENUE FROM STATE SOURCES**\$13,464,454****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	414,155
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,000
8517 NCLB, Title IV - 21st Century Schools	32,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	59,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$570,155
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	140,000
OTHER FINANCING SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,956,891

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,531,730

Amount of Tax Relief for Homestead Exclusions

\$951,346

Total Approx. Tax Revenue:

\$16,483,076

Approx. Tax Levy for Tax Rate Calculation:

\$17,562,822

	Lehigh	Northampton	Total
2018-19 Data			
a. Assessed Value	\$653,841,600	\$42,369,100	\$696,210,700
b. Real Estate Mills	21.9612	63.9276	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$570,355,833	\$107,910,169	\$678,266,002
d. Assessed Value	\$655,975,900	\$42,328,400	\$698,304,300
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy (a * b)	\$14,359,146	\$2,708,555	\$17,067,701
2019-20 Calculations			
g. Percent of Total Market Value	84.09029%	15.90971%	100.00000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$14,352,279	\$2,715,422	\$17,067,701
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.9612	64.0896	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%	93.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$14,768,628	\$2,794,194	\$17,562,822
I. 2019-20 Real Estate Tax Rate (k / d * 1000)	22.5139	66.0122	
l. Tax Levy Generated by Mills (l / 1000 * d)	\$14,768,576	\$2,794,191	\$17,562,767
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$16,611,421
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$15,531,679

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,531,730

Amount of Tax Relief for Homestead Exclusions

\$951,346

Total Approx. Tax Revenue:

\$16,483,076

Approx. Tax Levy for Tax Rate Calculation:

\$17,562,822

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	22.6200	66.0122	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$14,838,175	\$2,794,191	\$17,632,366
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if $m > r$), $(m - r)$)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,926.00	\$4,067.00	
Number of Homestead/Farmstead Properties	3040	572	3612
Median Assessed Value of Homestead Properties			\$148,400

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,531,730

Amount of Tax Relief for Homestead Exclusions

\$951,346

Total Approx. Tax Revenue:

\$16,483,076

Approx. Tax Levy for Tax Rate Calculation:

\$17,562,822

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$951,346

Lowering RE Tax Rate

\$0

\$951,346

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$951,346

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	655,975,900	22.5139	14,768,576			93.50000%				
Northampton	42,328,400	66.0122	2,794,191			93.50000%				
Totals:	698,304,300		17,562,767	951,346	=	16,611,421	X	93.50000%	=	15,531,679

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			33,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	33,000	33,000
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	9,000	9,000
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			42,000	42,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,400,000	1,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	150,000	150,000
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			1,550,000	1,550,000
Total Act 511, Current Taxes				1,592,000
	Act 511 Tax Limit -->	678,266,002	X	12
		Market Value		Mills
				8,139,192
				(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	21.9612	22.5139	2.52%	Yes	3.0%				
	Northampton	64.0896	66.0122	3.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,859,913
1200 Special Programs - Elementary / Secondary	5,375,568
1300 Vocational Education	1,149,514
1400 Other Instructional Programs - Elementary / Secondary	16,262
1500 Nonpublic School Programs	7,000
1600 Adult Education Programs	185,750
1700 Higher Education Programs for Secondary Students	15,000
Total Instruction	\$19,609,007
2000 Support Services	
2100 Support Services - Students	1,039,555
2200 Support Services - Instructional Staff	803,176
2300 Support Services - Administration	2,280,329
2400 Support Services - Pupil Health	373,838
2500 Support Services - Business	579,591
2600 Operation and Maintenance of Plant Services	3,081,991
2700 Student Transportation Services	2,146,003
2800 Support Services - Central	989,588
2900 Other Support Services	18,793
Total Support Services	\$11,312,864
3000 Operation of Non-Instructional Services	
3200 Student Activities	801,591
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$802,591
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	540,000
Total Facilities Acquisition, Construction and Improvement Services	\$540,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,449,898
Total Other Expenditures and Financing Uses	\$3,449,898
Total Estimated Expenditures and Other Financing Uses	\$35,714,360

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,048,985
200 Personnel Services - Employee Benefits	4,555,350
300 Purchased Professional and Technical Services	100,800
400 Purchased Property Services	57,150
500 Other Purchased Services	768,744
600 Supplies	328,394
800 Other Objects	490
Total Regular Programs - Elementary / Secondary	\$12,859,913
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,857,073
200 Personnel Services - Employee Benefits	1,107,964
300 Purchased Professional and Technical Services	1,523,000
500 Other Purchased Services	815,000
600 Supplies	71,531
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$5,375,568
1300 Vocational Education	
500 Other Purchased Services	1,149,514
Total Vocational Education	\$1,149,514
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,262
300 Purchased Professional and Technical Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$16,262
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	7,000
Total Nonpublic School Programs	\$7,000
1600 Adult Education Programs	
500 Other Purchased Services	185,750
Total Adult Education Programs	\$185,750
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	15,000
Total Higher Education Programs for Secondary Students	\$15,000
Total Instruction	\$19,609,007
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	603,278
200 Personnel Services - Employee Benefits	392,540
400 Purchased Property Services	1,050
500 Other Purchased Services	2,512

<u>Description</u>	<u>Amount</u>
600 Supplies	39,295
800 Other Objects	880
Total Support Services - Students	\$1,039,555
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	463,758
200 Personnel Services - Employee Benefits	264,518
300 Purchased Professional and Technical Services	25,675
400 Purchased Property Services	2,089
500 Other Purchased Services	7,736
600 Supplies	36,983
800 Other Objects	2,417
Total Support Services - Instructional Staff	\$803,176
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,279,939
200 Personnel Services - Employee Benefits	755,072
300 Purchased Professional and Technical Services	91,050
400 Purchased Property Services	4,000
500 Other Purchased Services	79,178
600 Supplies	41,645
800 Other Objects	29,445
Total Support Services - Administration	\$2,280,329
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	259,540
200 Personnel Services - Employee Benefits	106,586
300 Purchased Professional and Technical Services	1,580
400 Purchased Property Services	200
500 Other Purchased Services	150
600 Supplies	5,782
Total Support Services - Pupil Health	\$373,838
2500 Support Services - Business	
100 Personnel Services - Salaries	307,710
200 Personnel Services - Employee Benefits	232,431
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	1,500
500 Other Purchased Services	2,500
600 Supplies	24,450
800 Other Objects	2,000
Total Support Services - Business	\$579,591
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,047,646
200 Personnel Services - Employee Benefits	851,245
300 Purchased Professional and Technical Services	146,000
400 Purchased Property Services	107,100
500 Other Purchased Services	146,000
600 Supplies	783,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$3,081,991
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	63,291
200 Personnel Services - Employee Benefits	42,634
500 Other Purchased Services	2,028,778
600 Supplies	11,300
Total Student Transportation Services	\$2,146,003
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	284,197
200 Personnel Services - Employee Benefits	208,729
300 Purchased Professional and Technical Services	20,800
400 Purchased Property Services	20,286
500 Other Purchased Services	43,485
600 Supplies	90,906
700 Property	320,135
800 Other Objects	1,050
Total Support Services - Central	\$989,588
2900 <u>Other Support Services</u>	
500 Other Purchased Services	18,793
Total Other Support Services	\$18,793
Total Support Services	\$11,312,864
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	360,061
200 Personnel Services - Employee Benefits	177,428
300 Purchased Professional and Technical Services	69,091
400 Purchased Property Services	15,351
500 Other Purchased Services	93,138
600 Supplies	67,573
800 Other Objects	18,949
Total Student Activities	\$801,591
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	500
600 Supplies	500
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$802,591
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	540,000
Total Facilities Acquisition, Construction and Improvement Services	\$540,000
Total Facilities Acquisition, Construction and Improvement Services	\$540,000

<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	763,193
900 Other Uses of Funds	2,686,705
Total Debt Service / Other Expenditures and Financing Uses	\$3,449,898
Total Other Expenditures and Financing Uses	\$3,449,898
TOTAL EXPENDITURES	\$35,714,360

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	7,500,000	8,000,000
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		
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 Cash and Short-Term Investments	\$7,500,000	\$8,000,000

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

\$7,500,000

\$8,000,000

Long-Term Indebtedness

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	27,601,250	24,425,663
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	159,507	148,618
0540 Accumulated Compensated Absences	1,780,247	1,780,247
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,382,271	3,382,271
0599 Other Noncurrent Liabilities		
Total General Fund	\$32,923,275	\$29,736,799
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

\$32,923,275

\$29,736,799

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$32,923,275	\$29,736,799

Account Description	Amounts
0810 Nonspendable Fund Balance	26,359
0820 Restricted Fund Balance	1,199
0830 Committed Fund Balance	2,159,075
0840 Assigned Fund Balance	2,142,493
0850 Unassigned Fund Balance	2,086,196
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,387,764

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,415,322
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