

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

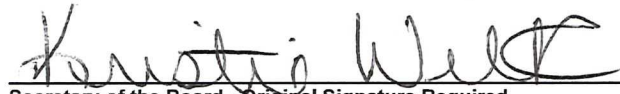
Date of Adoption of the General Fund Budget: 06/11/2018



President of the Board - Original Signature Required

6/12/18

Date



Secretary of the Board - Original Signature Required

6/12/18

Date



Chief School Administrator - Original Signature Required

6/12/18

Date

Sherri Molitoris

Contact Person

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Extn :1005

Telephone

Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 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 2018-2019 (compared to 2017-2018)? Yes No

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

Total Budgeted Expenditures	\$34474274
Ending Unassigned Fund Balance	\$1806199
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.2%

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 6/12/18
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DUE DATE: AUGUST 15, 2018

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

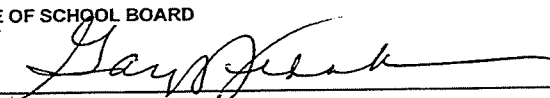
24 PS 6-687(a)(1)

(03/2006)

School District Name : 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
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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 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	33,470	
0820 Restricted Fund Balance	1,694	
0830 Committed Fund Balance	3,681,655	
0840 Assigned Fund Balance	5,323,464	
0850 Unassigned Fund Balance	1,806,199	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,811,318</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,164,714	
7000 Revenue from State Sources	13,393,824	
8000 Revenue from Federal Sources	455,000	
9000 Other Financing Sources	140,000	
Total Estimated Revenues And Other Financing Sources		<u>\$32,153,538</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,964,856</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,067,835
6112 Interim Real Estate Taxes	28,000
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	1,530,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	760,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	30,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	251,000
6910 Rentals	16,300
6920 Contributions and Donations from Private Sources	10,500
6990 Refunds and Other Miscellaneous Revenue	254,879
REVENUE FROM LOCAL SOURCES	\$18,164,714
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,041,973
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,253,549
7311 Pupil Transportation Subsidy	525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	420,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	952,369
7505 Ready to Learn Block Grant	298,608
7810 State Share of Social Security and Medicare Taxes	522,325
7820 State Share of Retirement Contributions	2,280,000
REVENUE FROM STATE SOURCES	\$13,393,824
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	370,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21st Century Schools	30,000
REVENUE FROM FEDERAL SOURCES	\$455,000

Amount

OTHER FINANCING SOURCES

9200 Proceeds from Extended-Term Financing 140,000

OTHER FINANCING SOURCES \$140,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 32,153,538

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,067,850

Amount of Tax Relief for Homestead Exclusions

\$952,369

Total Approx. Tax Revenue:

\$16,020,219

Approx. Tax Levy for Tax Rate Calculation:

\$17,067,717

	Lehigh	Northampton	Total
2017-18 Data			
a. Assessed Value	\$651,766,200	\$42,340,200	\$694,106,400
b. Real Estate Mills	21.3422	61.8110	
I. 2018-19 Data			
c. 2016 STEB Market Value	\$570,095,891	\$107,536,740	\$677,632,631
d. Assessed Value	\$653,841,600	\$42,369,100	\$696,210,700
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2017-18 Calculations			
f. 2017-18 Tax Levy	\$13,910,125	\$2,617,090	\$16,527,215
(a * b)			
2018-19 Calculations			
g. Percent of Total Market Value	84.13053%	15.86947%	100.00000%
ii. h. Rebalanced 2017-18 Tax Levy	\$13,904,434	\$2,622,781	\$16,527,215
(f Total * g)			
i. Base Mills Subject to Index	21.3422	61.9454	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%	93.50000%
k. Tax Levy Needed	\$14,359,161	\$2,708,556	\$17,067,717
(Approx. Tax Levy * g)			
I. 2018-19 Real Estate Tax Rate	21.9612	63.9276	
(k / d * 1000)			
iii. m. Tax Levy Generated by Mills	\$14,359,146	\$2,708,555	\$17,067,701
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$16,115,332
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$15,067,835
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,067,850

Amount of Tax Relief for Homestead Exclusions

\$952,369

Total Approx. Tax Revenue:

\$16,020,219

Approx. Tax Levy for Tax Rate Calculation:

\$17,067,717

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	22.0251	63.9276	
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)	\$14,400,927	\$2,708,555	\$17,109,482
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 * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,941.00	\$4,102.00	
Number of Homestead/Farmstead Properties	3060	572	3632
Median Assessed Value of Homestead Properties			\$148,100

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$15,067,850

Amount of Tax Relief for Homestead Exclusions

\$952,369

Total Approx. Tax Revenue:

\$16,020,219

Approx. Tax Levy for Tax Rate Calculation:

\$17,067,717

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$952,369	Lowering RE Tax Rate	\$0	\$952,369
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$952,369

CODE

6111 <u>Current Real Estate Taxes</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>			
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>							
Lehigh	653,841,600	21.9612	14,359,146			93.50000%				
Northampton	42,369,100	63.9276	2,708,555			93.50000%				
Totals:	696,210,700		17,067,701	952,369	=	16,115,332	X	93.50000%	=	15,067,835

Rate

Estimated Revenue

6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00					35,000
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	35,000			35,000
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	10,000			10,000
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

45,000

45,000

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%	130,000			130,000
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

1,530,000

1,530,000

Total Act 511, Current Taxes

1,575,000

Act 511 Tax Limit -->

677,632,631 X

12

8,131,592

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	21.3422	21.9612	2.91%	Yes	3.2%				
	Northampton	61.9454	63.9276	3.20%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,332,523
1200 Special Programs - Elementary / Secondary	5,217,178
1300 Vocational Education	1,045,630
1400 Other Instructional Programs - Elementary / Secondary	16,176
1500 Nonpublic School Programs	3,000
1600 Adult Education Programs	186,314
1700 Higher Education Programs for Secondary Students	15,000
Total Instruction	\$18,815,821
2000 Support Services	
2100 Support Services - Students	1,056,799
2200 Support Services - Instructional Staff	612,616
2300 Support Services - Administration	2,213,977
2400 Support Services - Pupil Health	353,150
2500 Support Services - Business	554,370
2600 Operation and Maintenance of Plant Services	3,125,754
2700 Student Transportation Services	1,836,331
2800 Support Services - Central	1,287,277
2900 Other Support Services	19,457
Total Support Services	\$11,059,731
3000 Operation of Non-Instructional Services	
3200 Student Activities	762,869
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$763,869
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	372,290
Total Facilities Acquisition, Construction and Improvement Services	\$372,290
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,462,563
Total Other Expenditures and Financing Uses	\$3,462,563
Total Estimated Expenditures and Other Financing Uses	\$34,474,274

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,997,416
200 Personnel Services - Employee Benefits	4,522,150
300 Purchased Professional and Technical Services	45,800
400 Purchased Property Services	49,865
500 Other Purchased Services	523,935
600 Supplies	193,357
Total Regular Programs - Elementary / Secondary	\$12,332,523
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,014,125
200 Personnel Services - Employee Benefits	1,198,119
300 Purchased Professional and Technical Services	1,383,000
500 Other Purchased Services	556,000
600 Supplies	64,934
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$5,217,178
1300 Vocational Education	
500 Other Purchased Services	1,045,630
Total Vocational Education	\$1,045,630
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,176
300 Purchased Professional and Technical Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$16,176
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	3,000
Total Nonpublic School Programs	\$3,000
1600 Adult Education Programs	
500 Other Purchased Services	186,314
Total Adult Education Programs	\$186,314
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	15,000
Total Higher Education Programs for Secondary Students	\$15,000
Total Instruction	\$18,815,821
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	602,959
200 Personnel Services - Employee Benefits	410,839
400 Purchased Property Services	1,050
500 Other Purchased Services	2,955
600 Supplies	37,951

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,045
Total Support Services - Students	\$1,056,799
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	318,710
200 Personnel Services - Employee Benefits	189,632
300 Purchased Professional and Technical Services	48,319
400 Purchased Property Services	3,477
500 Other Purchased Services	5,350
600 Supplies	45,313
800 Other Objects	1,815
Total Support Services - Instructional Staff	\$612,616
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,228,993
200 Personnel Services - Employee Benefits	717,016
300 Purchased Professional and Technical Services	89,200
400 Purchased Property Services	4,000
500 Other Purchased Services	95,850
600 Supplies	49,873
800 Other Objects	29,045
Total Support Services - Administration	\$2,213,977
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	246,498
200 Personnel Services - Employee Benefits	98,974
300 Purchased Professional and Technical Services	1,630
400 Purchased Property Services	200
500 Other Purchased Services	150
600 Supplies	5,441
800 Other Objects	257
Total Support Services - Pupil Health	\$353,150
2500 Support Services - Business	
100 Personnel Services - Salaries	293,774
200 Personnel Services - Employee Benefits	219,596
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	1,500
500 Other Purchased Services	2,500
600 Supplies	24,000
800 Other Objects	3,000
Total Support Services - Business	\$554,370
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,024,427
200 Personnel Services - Employee Benefits	850,602
300 Purchased Professional and Technical Services	157,825
400 Purchased Property Services	119,900
500 Other Purchased Services	118,900
600 Supplies	813,500

<u>Description</u>	<u>Amount</u>
700 Property	40,000
800 Other Objects	600
Total Operation and Maintenance of Plant Services	\$3,125,754
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	61,835
200 Personnel Services - Employee Benefits	48,512
500 Other Purchased Services	1,717,884
600 Supplies	8,100
Total Student Transportation Services	\$1,836,331
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	297,135
200 Personnel Services - Employee Benefits	209,084
300 Purchased Professional and Technical Services	25,786
400 Purchased Property Services	40,734
500 Other Purchased Services	33,670
600 Supplies	86,444
700 Property	593,674
800 Other Objects	750
Total Support Services - Central	\$1,287,277
2900 <u>Other Support Services</u>	
500 Other Purchased Services	19,457
Total Other Support Services	\$19,457
Total Support Services	\$11,059,731
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	351,120
200 Personnel Services - Employee Benefits	170,592
300 Purchased Professional and Technical Services	66,432
400 Purchased Property Services	14,050
500 Other Purchased Services	91,886
600 Supplies	46,348
800 Other Objects	22,441
Total Student Activities	\$762,869
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	\$763,869
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	199,000
600 Supplies	7,000
700 Property	166,290

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$372,290
Total Facilities Acquisition, Construction and Improvement Services	\$372,290
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	359,471
900 Other Uses of Funds	3,103,092
Total Debt Service / Other Expenditures and Financing Uses	\$3,462,563
Total Other Expenditures and Financing Uses	\$3,462,563
TOTAL EXPENDITURES	\$34,474,274

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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>06/30/2018 Estimate</u>	<u>06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$7,500,000

\$8,000,000

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	15,538,125	12,299,855
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	171,781	160,855
0540 Accumulated Compensated Absences	1,677,811	1,677,811
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$17,387,717	\$14,138,521
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

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	\$17,387,717	\$14,138,521

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

\$17,387,717

\$14,138,521

Account Description	Amounts
0810 Nondisposable Fund Balance	33,470
0820 Restricted Fund Balance	1,694
0830 Committed Fund Balance	3,681,655
0840 Assigned Fund Balance	3,002,728
0850 Unassigned Fund Balance	1,806,199
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,490,582

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$8,525,746**