

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allentown City SD	COUNTY : Lehigh	AUN : 121390302
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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	\$318854954
Ending Unassigned Fund Balance	\$430909
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.1%

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 7-12-18
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DUE DATE: AUGUST 15, 2018

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

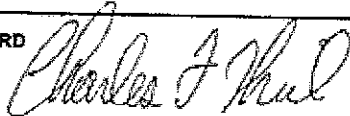
24 PS 6-687(a)(1)

(03/2008)

School District Name : Allentown City SD	County : Lehigh	AUN Number : 121380302
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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 7-12-2018
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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.	The Allentown School District is a \$318 million operating budget operation. It would be unwise for a district this size not to carry an unassigned fund balance in order to account for emergencies or revenues not realized from other sources.

<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	
0850 Unassigned Fund Balance	5,438,914
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,438,914</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	102,798,390
7000 Revenue from State Sources	190,682,599
8000 Revenue from Federal Sources	18,865,960
9000 Other Financing Sources	1,500,000
Total Estimated Revenues And Other Financing Sources	<u>\$313,846,949</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$319,285,863</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	83,137,018
6113 Public Utility Realty Taxes	105,700
6114 Payments in Lieu of Current Taxes - State / Local	520,250
6120 Current Per Capita Taxes, Section 679	163,650
6140 Current Act 511 Taxes - Flat Rate Assessments	526,500
6150 Current Act 511 Taxes - Proportional Assessments	9,418,746
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,344,207
6500 Earnings on Investments	455,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	3,050,000
6910 Rentals	81,819
6920 Contributions and Donations from Private Sources	250,000
6940 Tuition from Patrons	45,000
6990 Refunds and Other Miscellaneous Revenue	700,000
REVENUE FROM LOCAL SOURCES	\$102,798,390
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	114,275,210
7160 Tuition for Orphans Subsidy	350,000
7250 Migratory Children	5,060
7271 Special Education funds for School-Aged Pupils	11,176,884
7311 Pupil Transportation Subsidy	3,358,861
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,642,450
7330 Health Services (Medical, Dental, Nurse, Act 25)	437,660
7340 State Property Tax Reduction Allocation	9,648,106
7505 Ready to Learn Block Grant	3,914,767
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	9,837,256
7810 State Share of Social Security and Medicare Taxes	6,181,408
7820 State Share of Retirement Contributions	26,854,937
REVENUE FROM STATE SOURCES	\$190,682,599
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	745,500
8514 Title I - Improving the Academic Achievement of the Disadvantaged	9,397,175
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	845,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	519,090

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	2,028,504
8732 ARRA - Qualified School Construction Bonds (QSCB)	296,991
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	561,132
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	4,292,972
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	179,596
REVENUE FROM FEDERAL SOURCES	\$18,865,960
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	1,500,000
OTHER FINANCING SOURCES	\$1,500,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	313,846,949

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$83,137,018
Amount of Tax Relief for Homestead Exclusions	<u>\$9,648,106</u>
Total Approx. Tax Revenue:	\$92,785,124
Approx. Tax Levy for Tax Rate Calculation:	\$98,226,051

Lehigh

Total

2017-18 Data		
a. Assessed Value	\$4,977,532,200	\$4,977,532,200
b. Real Estate Mills	19.0252	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$4,702,502,730	\$4,702,502,730
d. Assessed Value	\$4,978,739,600	\$4,978,739,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2017-18 Calculations		
f. 2017-18 Tax Levy	\$94,698,546	\$94,698,546
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$94,698,546	\$94,698,546
(f Total * g)		
i. Base Mills Subject to Index	19.0252	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.85747%	93.85747%
k. Tax Levy Needed	\$98,226,051	\$98,226,051
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	19.7291	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$98,226,051	\$98,226,051
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$88,577,945
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$83,137,018
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$83,137,018		
Amount of Tax Relief for Homestead Exclusions	<u>\$9,648,106</u>		
Total Approx. Tax Revenue:	\$92,785,124		
Approx. Tax Levy for Tax Rate Calculation:	\$98,226,051		
	Lehigh		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.7291		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$98,226,051		\$98,226,051
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	\$30,428.95		
Number of Homestead/Farmstead Properties	16135		16135
Median Assessed Value of Homestead Properties			\$116,064

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$83,137,018
Amount of Tax Relief for Homestead Exclusions	<u>\$9,648,106</u>
Total Approx. Tax Revenue:	\$92,785,124
Approx. Tax Levy for Tax Rate Calculation:	\$98,226,051

Lehigh	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9,648,106	Lowering RE Tax Rate	\$0		\$9,648,106
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$9,648,106

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	4,978,739,600	19.7291	98,226,051			93.85747%	
Totals:	4,978,739,600		98,226,051	- 9,648,106	= 88,577,945	X 93.85747%	= 83,137,018

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		163,650
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	322,480
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	204,020
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 526,500 526,500

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,168,746	8,168,746
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,250,000	1,250,000
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 9,418,746 9,418,746

Total Act 511, Current Taxes 9,945,246

Act 511 Tax Limit -->	4,702,502,730	X	12	56,430,033
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Lehigh	19.0252	19.7291	3.70%	Yes	3.7%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%			
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.7%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	157,993,530
1200 Special Programs - Elementary / Secondary	53,898,878
1300 Vocational Education	9,881,274
1400 Other Instructional Programs - Elementary / Secondary	2,263,728
1500 Nonpublic School Programs	42,834
1700 Higher Education Programs for Secondary Students	1,609,415
Total Instruction	\$225,689,659
2000 Support Services	
2100 Support Services - Students	11,812,873
2200 Support Services - Instructional Staff	3,579,770
2300 Support Services - Administration	16,582,014
2400 Support Services - Pupil Health	3,818,684
2500 Support Services - Business	2,334,271
2600 Operation and Maintenance of Plant Services	15,258,748
2700 Student Transportation Services	9,486,777
2800 Support Services - Central	5,491,316
2900 Other Support Services	134,459
Total Support Services	\$68,498,912
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,010,560
3300 Community Services	2,329,582
Total Operation of Non-Instructional Services	\$4,340,142
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	20,196,241
5200 Interfund Transfers - Out	130,000
Total Other Expenditures and Financing Uses	\$20,326,241
Total Estimated Expenditures and Other Financing Uses	\$318,854,954

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	61,371,116
200 Personnel Services - Employee Benefits	48,549,827
300 Purchased Professional and Technical Services	3,384,923
400 Purchased Property Services	50,051
500 Other Purchased Services	41,238,776
600 Supplies	3,051,923
700 Property	341,634
800 Other Objects	5,280
Total Regular Programs - Elementary / Secondary	\$157,993,530
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,796,293
200 Personnel Services - Employee Benefits	14,013,743
300 Purchased Professional and Technical Services	7,458,959
500 Other Purchased Services	13,529,744
600 Supplies	84,377
700 Property	10,762
800 Other Objects	5,000
Total Special Programs - Elementary / Secondary	\$53,898,878
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	707,544
200 Personnel Services - Employee Benefits	513,820
400 Purchased Property Services	562
500 Other Purchased Services	8,629,900
600 Supplies	27,914
700 Property	1,534
Total Vocational Education	\$9,881,274
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,324,840
200 Personnel Services - Employee Benefits	598,192
300 Purchased Professional and Technical Services	268,151
500 Other Purchased Services	30,036
600 Supplies	34,881
700 Property	7,628
Total Other Instructional Programs - Elementary / Secondary	\$2,263,728
1500 <u>Nonpublic School Programs</u>	
200 Personnel Services - Employee Benefits	42,834
Total Nonpublic School Programs	\$42,834
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,609,415
Total Higher Education Programs for Secondary Students	\$1,609,415
Total Instruction	\$225,689,659

<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	6,439,296
200 Personnel Services - Employee Benefits	4,951,947
300 Purchased Professional and Technical Services	199,388
500 Other Purchased Services	67,329
600 Supplies	136,159
700 Property	15,614
800 Other Objects	3,140
Total Support Services - Students	\$11,812,873
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,508,513
200 Personnel Services - Employee Benefits	1,428,126
300 Purchased Professional and Technical Services	419,897
400 Purchased Property Services	1,048
500 Other Purchased Services	44,888
600 Supplies	171,141
700 Property	2,822
800 Other Objects	3,335
Total Support Services - Instructional Staff	\$3,579,770
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	8,638,307
200 Personnel Services - Employee Benefits	6,328,297
300 Purchased Professional and Technical Services	1,175,364
400 Purchased Property Services	7,004
500 Other Purchased Services	175,216
600 Supplies	113,125
700 Property	62,632
800 Other Objects	82,069
Total Support Services - Administration	\$16,582,014
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	2,229,850
200 Personnel Services - Employee Benefits	1,526,799
300 Purchased Professional and Technical Services	5,112
400 Purchased Property Services	3,119
500 Other Purchased Services	3,430
600 Supplies	43,431
700 Property	6,743
800 Other Objects	200
Total Support Services - Pupil Health	\$3,818,684
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,002,467
200 Personnel Services - Employee Benefits	729,195
300 Purchased Professional and Technical Services	122,700
400 Purchased Property Services	9,407

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	244,633
600 Supplies	212,169
800 Other Objects	13,700
Total Support Services - Business	\$2,334,271
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,642,123
200 Personnel Services - Employee Benefits	4,933,695
300 Purchased Professional and Technical Services	61,350
400 Purchased Property Services	1,289,497
500 Other Purchased Services	650,591
600 Supplies	1,316,921
700 Property	364,296
800 Other Objects	275
Total Operation and Maintenance of Plant Services	\$15,258,748
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	51,262
200 Personnel Services - Employee Benefits	37,267
500 Other Purchased Services	9,396,725
600 Supplies	1,023
800 Other Objects	500
Total Student Transportation Services	\$9,486,777
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,256,741
200 Personnel Services - Employee Benefits	976,108
300 Purchased Professional and Technical Services	170,246
400 Purchased Property Services	1,513,811
500 Other Purchased Services	402,540
600 Supplies	1,171,120
800 Other Objects	750
Total Support Services - Central	\$5,491,316
2900 <u>Other Support Services</u>	
500 Other Purchased Services	134,459
Total Other Support Services	\$134,459
Total Support Services	\$68,498,912
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	928,064
200 Personnel Services - Employee Benefits	472,226
300 Purchased Professional and Technical Services	118,099
400 Purchased Property Services	27,505
500 Other Purchased Services	305,130
600 Supplies	100,880
700 Property	43,456
800 Other Objects	15,200

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$2,010,560
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	489,939
200 Personnel Services - Employee Benefits	198,347
300 Purchased Professional and Technical Services	46,524
500 Other Purchased Services	5,649
600 Supplies	126,483
700 Property	8,180
800 Other Objects	1,454,460
Total Community Services	\$2,329,582
Total Operation of Non-Instructional Services	\$4,340,142
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	7,974,780
900 Other Uses of Funds	12,221,461
Total Debt Service / Other Expenditures and Financing Uses	\$20,196,241
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	130,000
Total Interfund Transfers - Out	\$130,000
Total Other Expenditures and Financing Uses	\$20,326,241
TOTAL EXPENDITURES	\$318,854,954

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	25,400,000	15,000,000
Public Purpose (Expendable) Trust Fund	373,000	380,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	274,000	280,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,195,000	1,200,000
Other Capital Projects Fund	280,000	300,000
Debt Service Fund	6,843,000	6,875,000
Food Service / Cafeteria Operations Fund	1,980,000	2,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	470,000	475,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	410,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$37,215,000	\$26,920,000
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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	\$37,215,000	\$26,920,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total General Fund

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations

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

Total Activity Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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
- 0530 Lease and Other Right-To-Use Obligations

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

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	19,961,086	14,569,090
Public Purpose (Expendable) Trust Fund	373,000	380,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,500	2,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	50,000	50,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	410,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	470,000	475,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	410,000
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$21,656,586	\$16,296,590
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TOTAL INDEBTEDNESS	\$21,656,586	\$16,296,590
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	430,909
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$430,909

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$430,909
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