

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/29/2018



President of the Board - Original Signature Required

5/29/18

Date



Secretary of the Board - Original Signature Required

5/29/18

Date



Chief School Administrator - Original Signature Required

5/29/18

Date

Justin Matys

Contact Person

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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 : West Chester Area SD	COUNTY : Chester	AUN : 124159002
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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.

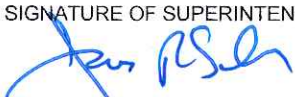
Total Budgeted Expenditures	\$253401339
Ending Unassigned Fund Balance	\$15696558
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.2%

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 5/29/18
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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)

<b>School District Name :</b> West Chester Area SD	<b>County :</b> Chester	<b>AUN Number :</b> 124159002
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> <i>April 23, 2018</i>
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve represents amounts that may require expenditures by the District that are based on unpredictable budgetary increases.
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.	Carried over for future years
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 for Health Care Stabilization
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 for Athletics, Alternative Education and Enrollment Growth

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,159,909
0840 Assigned Fund Balance	8,208,069
0850 Unassigned Fund Balance	15,696,558
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$28,064,536</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	201,592,902
7000 Revenue from State Sources	43,283,093
8000 Revenue from Federal Sources	1,896,599
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$246,772,594</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$274,837,130</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	168,126,224
6112 Interim Real Estate Taxes	1,191,092
6113 Public Utility Realty Taxes	200,000
6150 Current Act 511 Taxes - Proportional Assessments	26,003,631
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,008,800
6500 Earnings on Investments	499,990
6700 Revenues from LEA Activities	191,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,315,640
6910 Rentals	360,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	194,540
6990 Refunds and Other Miscellaneous Revenue	481,485
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$201,592,902</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,208,631
7160 Tuition for Orphans Subsidy	290,000
7271 Special Education funds for School-Aged Pupils	6,202,850
7311 Pupil Transportation Subsidy	2,139,920
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,534,225
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,112,753
7330 Health Services (Medical, Dental, Nurse, Act 25)	250,301
7340 State Property Tax Reduction Allocation	3,468,141
7501 PA Accountability Grants	399,095
7810 State Share of Social Security and Medicare Taxes	3,667,436
7820 State Share of Retirement Contributions	16,009,741
<b>REVENUE FROM STATE SOURCES</b>	<b>\$43,283,093</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	835,294
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	262,337
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	108,968
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	660,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,896,599</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>246,772,594</b>

Act 1 Index (current): 2.4%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$168,126,984</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,468,141</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$171,595,125</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$177,692,995</b>		

	<b>Chester</b>	<b>Delaware</b>	<b>Total</b>
<hr/>			
<b>2017-18 Data</b>			
a. Assessed Value	\$7,812,001,637	\$648,742,859	\$8,460,744,496
b. Real Estate Mills	20.6841	15.2086	
<b>I. 2018-19 Data</b>			
c. 2016 STEB Market Value	\$12,584,088,721	\$786,252,920	\$13,370,341,641
d. Assessed Value	\$7,862,001,637	\$649,992,859	\$8,511,994,496
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2017-18 Calculations</b>			
f. 2017-18 Tax Levy	\$161,584,223	\$9,866,471	\$171,450,694
(a * b)			
<b>2018-19 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	94.11943%	5.88057%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$161,368,416	\$10,082,278	\$171,450,694
(f Total * g)			
i. Base Mills Subject to Index	20.6841	15.5412	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed	\$167,243,634	\$10,449,361	\$177,692,995
(Approx. Tax Levy * g)			
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>21.2723</b>	<b>16.0761</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$167,242,857	\$10,449,350	\$177,692,207
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$174,224,066
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$168,126,224
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$168,126,984

Amount of Tax Relief for Homestead Exclusions

\$3,468,141

Total Approx. Tax Revenue:

\$171,595,125

Approx. Tax Levy for Tax Rate Calculation:

\$177,692,995

	Chester	Delaware	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	21.1805	15.9141	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0918	0.1620	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$166,521,126	\$10,344,051	\$176,865,177
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$721,731	\$105,299	\$827,030
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$696,470	\$101,614	\$798,084

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$6,505.00	\$8,607.00	
Number of Homestead/Farmstead Properties	23242	1811	25053
Median Assessed Value of Homestead Properties			\$185,685



Act 1 Index (current): 2.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$168,126,984		
Amount of Tax Relief for Homestead Exclusions	<u>\$3,468,141</u>		
Total Approx. Tax Revenue:	\$171,595,125		
Approx. Tax Levy for Tax Rate Calculation:	\$177,692,995		

	Chester	Delaware		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$3,468,141	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$3,468,141</b>

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>
Chester	7,862,001,637	21.2723	167,242,857			96.50000%	
Delaware	649,992,859	16.0761	10,449,350			96.50000%	
<b>Totals:</b>	<b>8,511,994,496</b>		<b>177,692,207</b>	- 3,468,141 =	174,224,066 X	96.50000% =	168,126,224

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	21,695,267
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,308,364
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>26,003,631</b>
<b>Total Act 511, Current Taxes</b>			<b>26,003,631</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>13,370,341,641 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>160,444,100</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Chester	20.6841	21.2723	2.85%	No	2.4%				
	Delaware	15.5412	16.0761	3.45%	No	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	97,049,421
1200 Special Programs - Elementary / Secondary	39,726,020
1300 Vocational Education	6,352,562
1400 Other Instructional Programs - Elementary / Secondary	919,398
1500 Nonpublic School Programs	81,111
<b>Total Instruction</b>	<b>\$144,128,512</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,643,310
2200 Support Services - Instructional Staff	5,851,178
2300 Support Services - Administration	12,356,295
2400 Support Services - Pupil Health	2,384,759
2500 Support Services - Business	1,905,048
2600 Operation and Maintenance of Plant Services	18,000,350
2700 Student Transportation Services	13,953,117
2800 Support Services - Central	3,799,159
2900 Other Support Services	230,218
<b>Total Support Services</b>	<b>\$68,123,434</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	5,391,824
3300 Community Services	153,477
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,545,301</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	25,828,420
5200 Interfund Transfers - Out	5,257,722
5900 Budgetary Reserve	4,517,950
<b>Total Other Expenditures and Financing Uses</b>	<b>\$35,604,092</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$253,401,339</b>

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	52,484,140
200 Personnel Services - Employee Benefits	32,768,502
300 Purchased Professional and Technical Services	2,383,118
400 Purchased Property Services	310,663
500 Other Purchased Services	6,333,079
600 Supplies	2,649,123
700 Property	61,232
800 Other Objects	59,564
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$97,049,421</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,065,514
200 Personnel Services - Employee Benefits	7,579,150
300 Purchased Professional and Technical Services	13,298,284
400 Purchased Property Services	5,535
500 Other Purchased Services	6,532,673
600 Supplies	229,944
700 Property	800
800 Other Objects	14,120
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$39,726,020</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	2,071,065
200 Personnel Services - Employee Benefits	1,319,959
300 Purchased Professional and Technical Services	2,700
400 Purchased Property Services	2,720
500 Other Purchased Services	2,814,719
600 Supplies	122,731
700 Property	16,000
800 Other Objects	2,668
<b>Total Vocational Education</b>	<b>\$6,352,562</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	107,800
200 Personnel Services - Employee Benefits	44,285
300 Purchased Professional and Technical Services	621,513
400 Purchased Property Services	65,500
500 Other Purchased Services	68,700
600 Supplies	11,600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$919,398</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	81,111
<b>Total Nonpublic School Programs</b>	<b>\$81,111</b>
<b>Total Instruction</b>	<b>\$144,128,512</b>
<b>2000 Support Services</b>	

## 2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	5,664,176
200 Personnel Services - Employee Benefits	3,584,837
300 Purchased Professional and Technical Services	266,197
500 Other Purchased Services	42,350
600 Supplies	79,170
700 Property	250
800 Other Objects	6,330
<b>Total Support Services - Students</b>	<b>\$9,643,310</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	2,914,969
200 Personnel Services - Employee Benefits	2,342,278
300 Purchased Professional and Technical Services	271,012
400 Purchased Property Services	7,164
500 Other Purchased Services	44,752
600 Supplies	253,328
700 Property	8,750
800 Other Objects	8,925
<b>Total Support Services - Instructional Staff</b>	<b>\$5,851,178</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	6,543,450
200 Personnel Services - Employee Benefits	4,164,859
300 Purchased Professional and Technical Services	1,184,385
400 Purchased Property Services	32,850
500 Other Purchased Services	248,107
600 Supplies	130,009
700 Property	900
800 Other Objects	51,735
<b>Total Support Services - Administration</b>	<b>\$12,356,295</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,422,835
200 Personnel Services - Employee Benefits	905,186
300 Purchased Professional and Technical Services	12,375
400 Purchased Property Services	3,275
500 Other Purchased Services	7,150
600 Supplies	33,063
800 Other Objects	875
<b>Total Support Services - Pupil Health</b>	<b>\$2,384,759</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	1,081,838
200 Personnel Services - Employee Benefits	689,440
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	9,550
500 Other Purchased Services	17,220
600 Supplies	25,850

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<u>Description</u>	<u>Amount</u>
800 Other Objects	35,150
<b>Total Support Services - Business</b>	<b>\$1,905,048</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	7,619,109
200 Personnel Services - Employee Benefits	4,731,531
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	3,168,500
500 Other Purchased Services	562,610
600 Supplies	1,608,100
700 Property	225,000
800 Other Objects	15,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$18,000,350</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	221,108
200 Personnel Services - Employee Benefits	140,586
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	3,500
500 Other Purchased Services	13,559,323
600 Supplies	21,000
800 Other Objects	1,600
<b>Total Student Transportation Services</b>	<b>\$13,953,117</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,854,527
200 Personnel Services - Employee Benefits	1,178,984
300 Purchased Professional and Technical Services	169,350
400 Purchased Property Services	253,450
500 Other Purchased Services	33,810
600 Supplies	280,058
800 Other Objects	28,980
<b>Total Support Services - Central</b>	<b>\$3,799,159</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	128,218
800 Other Objects	102,000
<b>Total Other Support Services</b>	<b>\$230,218</b>
<b>Total Support Services</b>	<b>\$68,123,434</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	2,886,157
200 Personnel Services - Employee Benefits	1,341,844
300 Purchased Professional and Technical Services	298,949
400 Purchased Property Services	142,392
500 Other Purchased Services	408,201
600 Supplies	207,391
700 Property	18,435

<u>Description</u>	<u>Amount</u>
800 Other Objects	88,455
<b>Total Student Activities</b>	<b>\$5,391,824</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	140,800
600 Supplies	12,677
<b>Total Community Services</b>	<b>\$153,477</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,545,301</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	10,138,420
900 Other Uses of Funds	15,690,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$25,828,420</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	5,257,722
<b>Total Interfund Transfers - Out</b>	<b>\$5,257,722</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	4,517,950
<b>Total Budgetary Reserve</b>	<b>\$4,517,950</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$35,604,092</b>
<b>TOTAL EXPENDITURES</b>	<b>\$253,401,339</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	28,064,536	21,435,791
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	22,321,074	24,113,474
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$50,385,610</b>	<b>\$45,549,265</b>

**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

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$50,385,610</b>	<b>\$45,549,265</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	256,125,000	250,435,000
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		

<b>Total General Fund</b>	<b>\$256,125,000</b>	<b>\$250,435,000</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$256,125,000</b>	<b>\$250,435,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$256,125,000</b>	<b>\$250,435,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,159,909
0840 Assigned Fund Balance	1,579,324
0850 Unassigned Fund Balance	15,696,558
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$21,435,791</b>
<b>5900 Budgetary Reserve</b>	<b>4,517,950</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$25,953,741</b>