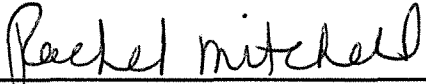


# FINAL GENERAL FUND BUDGET

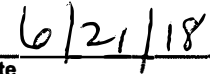
Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2018



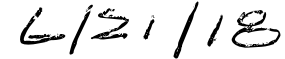
President of the Board - Original Signature Required



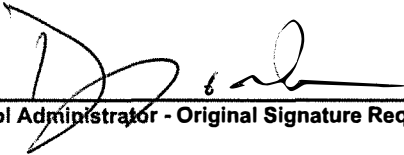
Date



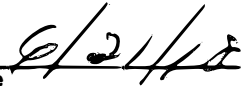
Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

PATRICK A GRANT

Contact Person

(610)789-7200

Extn :3231

Telephone

Extension

PGRANT@UPPERDARBYSO.ORG

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Darby SD	COUNTY : Delaware	AUN : 125239452
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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

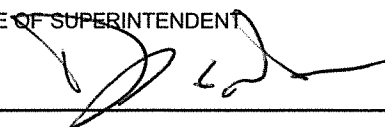
yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$210756893
Ending Unassigned Fund Balance	\$5820709
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.8%

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 6/21/18
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DUE DATE: AUGUST 15, 2018

FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET

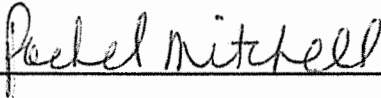
24 PS 6-687(a)(1)

(03/2006)

School District Name : Upper Darby SD	County : Delaware	AUN Number : 125239452
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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 5/22/2018
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	PROVISION FOR UNANTICIPATED EXPENDITURES AND UNDETERMINED DEBT SERVICE AT TIME OF BUDGET COMPLETION
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.	ESTIMATED UNASSIGNED FUNDS @ 6/30/19
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	ESTIMATED ASSIGNED FUNDS @ 6/30/19 FOR FUTURE PSERS, CAPITAL NEEDS, ETC

<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>	
810 Nonspendable Fund Balance	376,845
820 Restricted Fund Balance	
830 Committed Fund Balance	6,881,390
840 Assigned Fund Balance	5,694,101
850 Unassigned Fund Balance	5,926,608
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>	<b><u>\$18,502,099</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
3000 Revenue from Local Sources	108,127,957
7000 Revenue from State Sources	85,106,229
3000 Revenue from Federal Sources	7,491,317
3000 Other Financing Sources	3,150,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$203,875,503</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$222,377,602</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	95,942,254
6112 Interim Real Estate Taxes	125,000
6113 Public Utility Realty Taxes	100,000
6150 Current Act 511 Taxes - Proportional Assessments	1,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,740,000
6500 Earnings on Investments	601,600
6700 Revenues from LEA Activities	32,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,967,500
6910 Rentals	29,000
6920 Contributions and Donations from Private Sources	53,960
6940 Tuition from Patrons	75,000
6980 Revenue from Community Services Activities	1,521,393
6990 Refunds and Other Miscellaneous Revenue	240,250

**REVENUE FROM LOCAL SOURCES \$108,127,957**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	38,697,378
7160 Tuition for Orphans Subsidy	425,000
7271 Special Education funds for School-Aged Pupils	8,316,606
7311 Pupil Transportation Subsidy	2,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	650,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,207,192
7330 Health Services (Medical, Dental, Nurse, Act 25)	274,000
7340 State Property Tax Reduction Allocation	5,142,251
7505 Ready to Learn Block Grant	2,073,955
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	3,500,000
7810 State Share of Social Security and Medicare Taxes	4,178,954
7820 State Share of Retirement Contributions	18,540,893

**REVENUE FROM STATE SOURCES \$85,106,229**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,481,107
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	650,945
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	210,008
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	302,972
8732 ARRA - Qualified School Construction Bonds (QSCB)	246,285

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$7,491,317</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended-Term Financing	2,400,000
9350 Enterprise Fund Transfers	750,000
<b>OTHER FINANCING SOURCES</b>	<b>\$3,150,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>203,875,503</b>

ct 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$95,942,254	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,142,251</u>	
Total Approx. Tax Revenue:	\$101,084,505	
Approx. Tax Levy for Tax Rate Calculation:	\$108,456,782	
	Delaware	Total

---

<b>2017-18 Data</b>		
a. Assessed Value	\$2,925,813,405	\$2,925,813,405
b. Real Estate Mills	36.2337	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$3,703,401,338	\$3,703,401,338
d. Assessed Value	\$2,920,254,239	\$2,920,254,239
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$106,013,045	\$106,013,045
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$106,013,045	\$106,013,045
(f Total * g)		
i. Base Mills Subject to Index	36.2337	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.86424%	92.86424%
k. Tax Levy Needed	\$108,456,782	\$108,456,782
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>37.1395</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$108,456,782	\$108,456,782
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$103,314,531
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$95,942,254
(n * Est. Pct. Collection)		



ct 1 Index (current): 3.4%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$95,942,254
mount of Tax Relief for Homestead Exclusions	<u>\$5,142,251</u>
otal Approx. Tax Revenue:	\$101,084,505
pprox. Tax Levy for Tax Rate Calculation:	\$108,456,782

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	37.4656	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$109,409,077	\$109,409,077
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	\$9,686.00	
Number of Homestead/Farmstead Properties	14294	14294
Median Assessed Value of Homestead Properties		\$76,724

ct 1 Index (current): 3.4%

calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$95,942,254

Amount of Tax Relief for Homestead Exclusions

\$5,142,251

Total Approx. Tax Revenue:

\$101,084,505

Approx. Tax Levy for Tax Rate Calculation:

\$108,456,782

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$5,142,251

Lowering RE Tax Rate

\$0

\$5,142,251

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$5,142,251**

CODE

3111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Delaware	2,920,254,239	37.1395	108,456,782			92.86424%	
<b>Totals:</b>	<b>2,920,254,239</b>		<b>108,456,782</b>	<b>5,142,251</b>	<b>103,314,531</b>	<b>92.86424%</b>	<b>95,942,254</b>

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>	<b>0</b>
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	1,700,000	1,700,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,700,000</b>	<b>1,700,000</b>
<b>Total Act 511, Current Taxes</b>				<b>1,700,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,703,401,338</b>	<b>12</b>	<b>44,440,816</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Additional Tax Rate Charged in:			
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index	2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Delaware	36.2337	37.1395	2.50%	Yes				
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	88,321,674
1200 Special Programs - Elementary / Secondary	47,181,085
1300 Vocational Education	1,360,000
1400 Other Instructional Programs - Elementary / Secondary	2,237,393
1600 Adult Education Programs	848,713
<b>Total Instruction</b>	<b>\$139,948,865</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	7,115,691
2200 Support Services - Instructional Staff	7,833,539
2300 Support Services - Administration	9,968,039
2400 Support Services - Pupil Health	1,726,297
2500 Support Services - Business	1,881,508
2600 Operation and Maintenance of Plant Services	14,319,511
2700 Student Transportation Services	9,221,881
2800 Support Services - Central	2,544,420
2900 Other Support Services	90,200
<b>Total Support Services</b>	<b>\$54,701,086</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,334,141
3300 Community Services	2,868,271
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,202,412</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	3,542,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,542,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,462,030
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,362,030</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$210,756,893</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	47,139,263
200 Personnel Services - Employee Benefits	31,528,868
300 Purchased Professional and Technical Services	1,186,338
400 Purchased Property Services	278,005
500 Other Purchased Services	6,346,625
600 Supplies	1,805,575
700 Property	36,000
800 Other Objects	1,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$88,321,674</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	11,406,033
200 Personnel Services - Employee Benefits	8,968,253
300 Purchased Professional and Technical Services	11,951,499
400 Purchased Property Services	2,150
500 Other Purchased Services	13,650,950
600 Supplies	131,400
800 Other Objects	1,070,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$47,181,085</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,360,000
<b>Total Vocational Education</b>	<b>\$1,360,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	577,389
200 Personnel Services - Employee Benefits	290,144
300 Purchased Professional and Technical Services	273,900
400 Purchased Property Services	1,850
500 Other Purchased Services	1,081,110
600 Supplies	13,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,237,393</b>
<b>1600 Adult Education Programs</b>	
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	828,713
<b>Total Adult Education Programs</b>	<b>\$848,713</b>
<b>Total Instruction</b>	<b>\$139,948,865</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	4,005,723
200 Personnel Services - Employee Benefits	2,765,662
300 Purchased Professional and Technical Services	238,682
400 Purchased Property Services	5,780
500 Other Purchased Services	11,000

EA : 125239452 Upper Darby SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,200
<b>Total Support Services - Students</b>	<b>\$7,115,691</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	3,352,455
200 Personnel Services - Employee Benefits	2,393,112
300 Purchased Professional and Technical Services	798,112
500 Other Purchased Services	14,600
600 Supplies	1,269,260
800 Other Objects	6,000
<b>Total Support Services - Instructional Staff</b>	<b>\$7,833,539</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	4,840,472
200 Personnel Services - Employee Benefits	3,414,602
300 Purchased Professional and Technical Services	578,550
400 Purchased Property Services	46,380
500 Other Purchased Services	857,523
600 Supplies	54,625
800 Other Objects	175,887
<b>Total Support Services - Administration</b>	<b>\$9,968,039</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,026,500
200 Personnel Services - Employee Benefits	663,747
300 Purchased Professional and Technical Services	24,300
500 Other Purchased Services	200
600 Supplies	11,550
<b>Total Support Services - Pupil Health</b>	<b>\$1,726,297</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	968,560
200 Personnel Services - Employee Benefits	723,723
300 Purchased Professional and Technical Services	34,145
400 Purchased Property Services	24,600
500 Other Purchased Services	27,600
600 Supplies	101,700
800 Other Objects	1,180
<b>Total Support Services - Business</b>	<b>\$1,881,508</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	4,465,350
200 Personnel Services - Employee Benefits	3,049,871
300 Purchased Professional and Technical Services	138,195
400 Purchased Property Services	4,169,278
500 Other Purchased Services	120,407
600 Supplies	2,135,105
700 Property	232,805
800 Other Objects	8,500

<u>Description</u>	<u>Amount</u>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	4,927,324
200 Personnel Services - Employee Benefits	2,336,552
300 Purchased Professional and Technical Services	8,440
400 Purchased Property Services	149,250
500 Other Purchased Services	528,300
600 Supplies	693,305
700 Property	578,210
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$9,221,881</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	815,459
200 Personnel Services - Employee Benefits	642,667
300 Purchased Professional and Technical Services	252,884
400 Purchased Property Services	14,075
500 Other Purchased Services	17,000
600 Supplies	671,335
700 Property	125,000
800 Other Objects	6,000
<b>Total Support Services - Central</b>	<b>\$2,544,420</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	90,200
<b>Total Other Support Services</b>	<b>\$90,200</b>
<b>Total Support Services</b>	<b>\$54,701,086</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,302,197
200 Personnel Services - Employee Benefits	576,494
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	35,500
500 Other Purchased Services	167,100
600 Supplies	141,950
700 Property	65,000
800 Other Objects	14,900
<b>Total Student Activities</b>	<b>\$2,334,141</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	1,807,677
200 Personnel Services - Employee Benefits	605,034
300 Purchased Professional and Technical Services	204,350
400 Purchased Property Services	42,400
500 Other Purchased Services	84,225
600 Supplies	124,585
<b>Total Community Services</b>	<b>\$2,868,271</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$5,202,412</b>



<u>Description</u>	<u>Amount</u>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	375,000
400 Purchased Property Services	3,150,000
700 Property	17,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,542,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,542,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	909,185
900 Other Uses of Funds	5,552,845
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,462,030</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	500,000
<b>Total Interfund Transfers - Out</b>	<b>\$500,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,362,030</b>
<b>TOTAL EXPENDITURES</b>	<b>\$210,756,893</b>

**Cash and Short-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	30,039,393	23,158,003
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	630,000	830,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,201,632	2,201,632
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	738,090	738,090
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	269,189	269,189
Other Agency Fund	254,541	254,541
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$34,132,845</b>	<b>\$27,451,455</b>

**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**

**\$34,132,845**

**\$27,451,455**

**Long-Term Indebtedness**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	17,151,333	18,709,143
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	2,154,105	2,523,992
0540 Accumulated Compensated Absences	2,514,435	2,565,878
0550 Authority Lease Obligations	2,215,920	2,082,656
0560 Other Post-Employment Benefits (OPEB)	2,836,168	2,963,102
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$26,871,961</b>	<b>\$28,844,771</b>

**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

**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 Permanent Fund**

**Total Long-Term Indebtedness**

**\$26,871,961**

**\$28,844,771**



**Short-Term Payables**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	31,394,756	32,651,896
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	1,200,000	1,200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	290,000	290,000
Permanent Fund	250,000	250,000
<b>Total Short-Term Payables</b>	<b>\$33,134,756</b>	<b>\$34,391,896</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$60,006,717</b>	<b>\$63,236,667</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	376,845
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,800,000
0850 Unassigned Fund Balance	5,820,709
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,620,709</b>

5900 Budgetary Reserve 400,000

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$12,397,554**