



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wallingford-Swarthmore SD	COUNTY : Delaware	AUN : 125239603
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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.

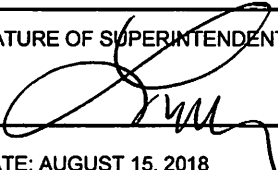
Total Budgeted Expenditures	\$80284690
Ending Unassigned Fund Balance	\$5988053
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.5%

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 6-11-2018
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DUE DATE: AUGUST 15, 2018

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

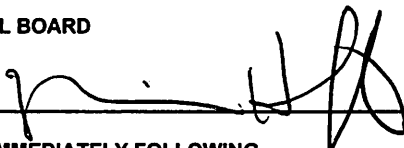
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Wallingford-Swarthmore SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125239603
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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>Dr. Marylin Huff</b> School Board President	<b>DATE</b> <i>June 11, 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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$1,838,251.00 C x 2%: \$36,764.76	(a) 8,229 (b) 4,931 (c) 1,838,238 TR 45.3025 8,229 * 4,931 = 40,577,199 * .0453025 =1,838,249 - 1,838,238 = 10.56
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$500,805.00 Function 2800, Object 200: \$552,757.00	Benefits are projected at cost of premium for the employees that are covered. Salary costs are less than the projected benefit premium cost.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A Budgetary Reserve of \$400,000 was entered for emergency situations that could occur during the school year. This reserve represents approximately 0.5% (or less than 1%) of the 2018-2019 budget.
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 unassigned fund balance (\$5,988,053) is approximately 7.5% of the total 2018-2019 budget (80,284,690).
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The board committed funds for self insurance healthcare benefits, a potential debt service interest rate increase, and PSERS stabilization. This commitment is reviewed annually.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is to cover the budgetary structural deficit reduction for the 2018-2019 budget.

<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	101,748	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,713,235	
0840 Assigned Fund Balance	1,169,610	
0850 Unassigned Fund Balance	5,715,852	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$9,598,697</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	63,898,070	
7000 Revenue from State Sources	15,788,193	
8000 Revenue from Federal Sources	149,723	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$79,835,986</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$89,434,683</u></b>

LEA : 125239603 Wallingford-Swarthmore SD

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	59,856,483
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	65,000
6120 Current Per Capita Taxes, Section 679	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	52,000
6150 Current Act 511 Taxes - Proportional Assessments	600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,170,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	578,804
6910 Rentals	170,000
6940 Tuition from Patrons	383,500
6990 Refunds and Other Miscellaneous Revenue	400,283
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$63,898,070</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,445,271
7160 Tuition for Orphans Subsidy	3,500
7271 Special Education funds for School-Aged Pupils	2,037,351
7311 Pupil Transportation Subsidy	620,544
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	526,345
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,838,086
7505 Ready to Learn Block Grant	252,951
7810 State Share of Social Security and Medicare Taxes	1,299,704
7820 State Share of Retirement Contributions	5,694,441
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,788,193</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	103,640
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,083
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$149,723</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>79,835,986</b>

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Additional Mills For Community College:  
0.4355

Approx. Tax Revenue from RE Taxes: \$59,682,872  
 Amount of Tax Relief for Homestead Exclusions \$1,838,238  
 Total Approx. Tax Revenue: \$61,521,110  
 Approx. Tax Levy for Tax Rate Calculation: \$63,366,972

	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
<b>2017-18 Data</b>			
a. Assessed Value	\$985,433,836	\$415,254,885	\$1,400,688,721
b. Real Estate Mills	44.2407	44.2407	44.2407
<b>I. 2018-19 Data</b>			
c. 2016 STEB Market Value	\$1,442,119,032	\$634,245,326	\$2,076,364,358
d. Assessed Value	\$987,779,043	\$410,976,258	\$1,398,755,301
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2017-18 Calculations</b>			
f. 2017-18 Tax Levy (a * b)	\$43,596,283	\$18,371,167	\$61,967,450
<b>2018-19 Calculations</b>			
g. Percent of Total Market Value	69.45404%	30.54596%	100.00000%
<b>II. h. Rebalanced 2017-18 Tax Levy (f Total * g)</b>			
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	44.2407	44.2407	44.2407
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$63,366,972
<b>I. 2018-19 Real Estate Tax Rate (k / d * 1000)</b>	<b>45.3024</b>	<b>45.3024</b>	<b>45.3024</b>
<b>III. m. Tax Levy Generated by Mills (l / 1000 * d)</b>			
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$61,528,734
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$59,682,872

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Additional Mills For Community College:  
0.4355

Approx. Tax Revenue from RE Taxes: **\$59,682,872**  
 Amount of Tax Relief for Homestead Exclusions **\$1,838,238**  
 Total Approx. Tax Revenue: **\$61,521,110**  
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	Delaware Nether P Twp / Rose V Boro	Delaware Rutledge / Swarthmore Boro	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	45.3024	45.3024	45.3025
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,748,761	\$18,618,211	\$63,366,972
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0
<b>v. 2015-2016 Total Real Estate Mills</b>	<b>45.3024</b>	<b>45.7379</b>	
w. Tax Levy Generated By Mills (Line m)	\$44,748,761	\$18,618,211	\$63,366,972
V. x. Tax Levy Generated By Additional Mills (Additional Mills / 1000 * d)	\$0	\$178,980	\$178,980
y. Tax Levy minus Tax Relief for Homestead Exclusions			\$61,707,714
z. Net Tax Revenue Generated by Mills (y * j)			\$59,856,483
<b>Information Related to Property Tax Relief</b>			
V1. Assessed Value Exclusion per Homestead	\$8,229.00	\$8,229.00	
Number of Homestead/Farmstead Properties	4931	4931	9862
Median Assessed Value of Homestead Properties			\$178,910



Act 1 Index (current): 2.4%

Calculation Method:

Rate

Additional Mills For Community College:  
0.4355

Approx. Tax Revenue from RE Taxes: **\$59,682,872**  
 Amount of Tax Relief for Homestead Exclusions **\$1,838,238**  
 Total Approx. Tax Revenue: **\$61,521,110**  
 Approx. Tax Levy for Tax Rate Calculation: **\$63,366,972**

	Delaware	Delaware	Total
	Nether P Twp / Rose V Boro	Rutledge / Swarthmore Boro	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,838,086	Lowering RE Tax Rate	\$0	\$1,838,086
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$152			\$152
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,838,238</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>
Delaware	987,779,043	45.3024	44,748,761			97.00000%	
Delaware	410,976,258	45.7379	18,797,191			97.00000%	
<b>Totals:</b>	<b>1,398,755,301</b>		<b>63,545,952</b>	<b>- 1,838,238</b>	<b>= 61,707,714</b>	<b>X 97.00000%</b>	<b>= 59,856,483</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		52,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	52,000
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>52,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000
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>600,000</b>
<b>Total Act 511, Current Taxes</b>			<b>652,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,076,364,358 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>24,916,372</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Nether P Twp / Rose V Boro	44.2407	45.3024	2.40%	Yes	2.4%				
	Rutledge / Swarthmore Boro	44.2407	45.3024	2.40%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	33,536,377
1200 Special Programs - Elementary / Secondary	14,198,326
1300 Vocational Education	311,095
1400 Other Instructional Programs - Elementary / Secondary	30,643
1500 Nonpublic School Programs	3,641
1600 Adult Education Programs	178,966
<b>Total Instruction</b>	<b>\$48,259,048</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,942,211
2200 Support Services - Instructional Staff	2,535,065
2300 Support Services - Administration	4,900,836
2400 Support Services - Pupil Health	1,225,339
2500 Support Services - Business	950,687
2600 Operation and Maintenance of Plant Services	4,627,569
2700 Student Transportation Services	3,762,911
2800 Support Services - Central	1,494,579
2900 Other Support Services	48,681
<b>Total Support Services</b>	<b>\$22,487,878</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,570,382
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,570,382</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,549,882
5200 Interfund Transfers - Out	17,500
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,967,382</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$80,284,690</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,210,405
200 Personnel Services - Employee Benefits	12,449,690
300 Purchased Professional and Technical Services	447,994
400 Purchased Property Services	633,644
500 Other Purchased Services	209,429
600 Supplies	580,675
800 Other Objects	4,540
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$33,536,377</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,835,532
200 Personnel Services - Employee Benefits	3,404,778
300 Purchased Professional and Technical Services	3,610,082
400 Purchased Property Services	136,000
500 Other Purchased Services	2,118,684
600 Supplies	92,650
800 Other Objects	600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,198,326</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	311,095
<b>Total Vocational Education</b>	<b>\$311,095</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,643
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$30,643</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,641
<b>Total Nonpublic School Programs</b>	<b>\$3,641</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	178,966
<b>Total Adult Education Programs</b>	<b>\$178,966</b>
<b>Total Instruction</b>	<b>\$48,259,048</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,666,572
200 Personnel Services - Employee Benefits	1,010,435
300 Purchased Professional and Technical Services	117,800
400 Purchased Property Services	2,435
500 Other Purchased Services	2,320
600 Supplies	141,209

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,440
<b>Total Support Services - Students</b>	<b>\$2,942,211</b>
<b><u>2200 Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,337,176
200 Personnel Services - Employee Benefits	877,912
300 Purchased Professional and Technical Services	166,754
400 Purchased Property Services	8,783
500 Other Purchased Services	45,240
600 Supplies	95,100
700 Property	2,000
800 Other Objects	2,100
<b>Total Support Services - Instructional Staff</b>	<b>\$2,535,065</b>
<b><u>2300 Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,312,101
200 Personnel Services - Employee Benefits	1,366,815
300 Purchased Professional and Technical Services	263,950
400 Purchased Property Services	27,737
500 Other Purchased Services	118,000
600 Supplies	89,650
800 Other Objects	722,583
<b>Total Support Services - Administration</b>	<b>\$4,900,836</b>
<b><u>2400 Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	316,870
200 Personnel Services - Employee Benefits	218,634
300 Purchased Professional and Technical Services	676,175
400 Purchased Property Services	1,150
600 Supplies	12,510
<b>Total Support Services - Pupil Health</b>	<b>\$1,225,339</b>
<b><u>2500 Support Services - Business</u></b>	
100 Personnel Services - Salaries	486,905
200 Personnel Services - Employee Benefits	305,338
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	35,044
500 Other Purchased Services	11,200
600 Supplies	69,700
800 Other Objects	41,500
<b>Total Support Services - Business</b>	<b>\$950,687</b>
<b><u>2600 Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,033,266
200 Personnel Services - Employee Benefits	762,027
300 Purchased Professional and Technical Services	69,500
400 Purchased Property Services	1,655,389
500 Other Purchased Services	195,517
600 Supplies	843,155
700 Property	63,215

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,627,569</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,669,227
200 Personnel Services - Employee Benefits	1,326,799
300 Purchased Professional and Technical Services	19,040
400 Purchased Property Services	421,207
500 Other Purchased Services	106,400
600 Supplies	210,866
800 Other Objects	9,372
<b>Total Student Transportation Services</b>	<b>\$3,762,911</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	500,805
200 Personnel Services - Employee Benefits	552,757
300 Purchased Professional and Technical Services	138,664
400 Purchased Property Services	24,800
500 Other Purchased Services	94,515
600 Supplies	150,332
700 Property	31,711
800 Other Objects	995
<b>Total Support Services - Central</b>	<b>\$1,494,579</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	48,681
<b>Total Other Support Services</b>	<b>\$48,681</b>
<b>Total Support Services</b>	<b>\$22,487,878</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	836,006
200 Personnel Services - Employee Benefits	342,622
300 Purchased Professional and Technical Services	106,630
400 Purchased Property Services	38,000
500 Other Purchased Services	100,840
600 Supplies	91,584
700 Property	20,500
800 Other Objects	34,200
<b>Total Student Activities</b>	<b>\$1,570,382</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,570,382</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,546,882
900 Other Uses of Funds	5,003,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,549,882</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	17,500
<b>Total Interfund Transfers - Out</b>	<b>\$17,500</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>\$7,967,382</b>
<b>TOTAL EXPENDITURES</b>	<b>\$80,284,690</b>



**Cash and Short-Term Investments**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
General Fund	12,500,000	12,085,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	4,900,000	4,513,665
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	98,000	100,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,698,000</b>	<b>\$16,898,665</b>

**Long-Term Investments**

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2018 Estimate      06/30/2019 Projection

\$17,898,000

\$16,898,665

**Long-Term Indebtedness**

	<b><u>06/30/2018 Estimate</u></b>	<b><u>06/30/2019 Projection</u></b>
<b>General Fund</b>		
0510 Bonds Payable	72,682,000	66,964,000
0520 Extended-Term Financing Agreements Payable	1,100,000	1,000,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,154,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,843,000	1,800,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$76,779,000</b>	<b>\$70,764,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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**

**\$76,779,000**

**\$70,764,000**

**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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$76,779,000</b>	<b>\$70,764,000</b>



**Account Description**

**Amounts**

0810 Nonspendable Fund Balance	101,748
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,713,235
0840 Assigned Fund Balance	448,705
0850 Unassigned Fund Balance	5,988,053
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,149,993</b>
5900 Budgetary Reserve	400,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,651,741</b>