

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

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

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/11/18

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/11/18

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 6/11/18

J. Michael Malay

\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Telephone Extension

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\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Whitehall-Coplay SD	COUNTY : Lehigh	AUN : 121397803
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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	\$70386888
Ending Unassigned Fund Balance	\$5145597
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

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 <i>Lois D. Hackett</i>	DATE 6/11/18
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DUE DATE: AUGUST 15, 2018

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Whitehall-Coplay SD	County : Lehigh	AUN Number : 121397803
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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 5/7/18
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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.	In addition to appropriations, it is a sound management practice to provide for operating contingencies through Budgetary Reserve. Experience indicates that there are certain variables over which control is impossible.
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.	A portion of fund balance below 8% of budgeted expenditures, in order to gain favorable access to the bond market and for unforeseen expenditures in the 2018-2019 fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	A portion of fund balance is committed for PSERS rate stabilization and Other Post-Employment Benefits.

<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	3,728,326
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,396,597
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,124,923</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	48,086,920
7000 Revenue from State Sources	19,967,329
8000 Revenue from Federal Sources	1,071,639
9000 Other Financing Sources	10,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$69,135,888</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$79,260,811</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	39,462,292
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	45,000
6120 Current Per Capita Taxes, Section 679	70,500
6140 Current Act 511 Taxes - Flat Rate Assessments	139,500
6150 Current Act 511 Taxes - Proportional Assessments	5,680,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,160,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	78,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	778,066
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	223,000
6990 Refunds and Other Miscellaneous Revenue	60,562
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$48,086,920</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	8,130,188
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	2,120,537
7311 Pupil Transportation Subsidy	900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	409,339
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,182,206
7505 Ready to Learn Block Grant	514,816
7810 State Share of Social Security and Medicare Taxes	1,160,000
7820 State Share of Retirement Contributions	5,380,243
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,967,329</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	854,182
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	152,509
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	45,340
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	19,608
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,071,639</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	10,000
<b>OTHER FINANCING SOURCES</b>	<b>\$10,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>69,135,888</b>

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$39,462,292
Amount of Tax Relief for Homestead Exclusions	<u>\$1,182,206</u>
Total Approx. Tax Revenue:	\$40,644,498
Approx. Tax Levy for Tax Rate Calculation:	\$42,288,760

Lehigh

Total

2017-18 Data

a. Assessed Value	\$2,451,291,300	\$2,451,291,300
b. Real Estate Mills	16.5927	

I. 2018-19 Data

c. 2016 STEB Market Value	\$2,143,504,805	\$2,143,504,805
d. Assessed Value	\$2,457,106,000	\$2,457,106,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy	\$40,673,541	\$40,673,541
(a * b)		

2018-19 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy	\$40,673,541	\$40,673,541
(f Total * g)		
i. Base Mills Subject to Index	16.5927	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$42,288,760	\$42,288,760
(Approx. Tax Levy * g)		

I. 2018-19 Real Estate Tax Rate	17.2108	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$42,288,760	\$42,288,760
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,106,554
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$39,462,292
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.2%

Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$39,462,292		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,182,206</u>		
Total Approx. Tax Revenue:	\$40,644,498		
Approx. Tax Levy for Tax Rate Calculation:	\$42,288,760		
	Lehigh		Total
<hr/>			
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	17.1236		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0872		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,074,500		\$42,074,500
IV. s. Millage Rate within Index? (If l > p Then No)	No		
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$214,260		\$214,260
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$205,690		\$205,690

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$9,917.00		
Number of Homestead/Farmstead Properties	6929		6929
Median Assessed Value of Homestead Properties			\$159,700

Act 1 Index (current): 3.2%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$39,462,292
Amount of Tax Relief for Homestead Exclusions	<u>\$1,182,206</u>
Total Approx. Tax Revenue:	\$40,644,498
Approx. Tax Levy for Tax Rate Calculation:	\$42,288,760

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,182,206	Lowering RE Tax Rate	\$0	\$1,182,206
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,182,206</b>

CODE

6111 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
Lehigh	2,457,106,000	17.2108	42,288,760			96.00000%	
<b>Totals:</b>	<b>2,457,106,000</b>		<b>42,288,760</b>	<b>1,182,206</b>	<b>= 41,106,554</b>	<b>X 96.00000%</b>	<b>= 39,462,292</b>

	Rate		Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		70,500
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	70,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	69,000
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>139,500</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.2500	0.000	1,430,000
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>5,680,000</b>
<b>Total Act 511, Current Taxes</b>			<b>5,819,500</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,143,504,805 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</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>									
	Lehigh	16.5927	17.2108	3.73%	No	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6155	Current Act 511 Business Privilege Taxes	1.2500	1.2500	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	30,990,031
1200 Special Programs - Elementary / Secondary	10,196,446
1300 Vocational Education	1,915,179
1400 Other Instructional Programs - Elementary / Secondary	51,461
1500 Nonpublic School Programs	24,581
1600 Adult Education Programs	6,442
1700 Higher Education Programs for Secondary Students	527,648
<b>Total Instruction</b>	<b>\$43,711,788</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,932,474
2200 Support Services - Instructional Staff	2,535,597
2300 Support Services - Administration	3,788,668
2400 Support Services - Pupil Health	761,761
2500 Support Services - Business	795,184
2600 Operation and Maintenance of Plant Services	5,253,831
2700 Student Transportation Services	3,760,846
2800 Support Services - Central	9,500
2900 Other Support Services	58,777
<b>Total Support Services</b>	<b>\$19,896,638</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,300,110
3300 Community Services	11,020
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,311,130</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	70,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$70,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,997,332
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,397,332</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$70,386,888</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	16,341,693
200 Personnel Services - Employee Benefits	9,699,050
300 Purchased Professional and Technical Services	248,050
400 Purchased Property Services	111,200
500 Other Purchased Services	2,885,965
600 Supplies	1,039,373
700 Property	663,200
800 Other Objects	1,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$30,990,031</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,481,941
200 Personnel Services - Employee Benefits	2,521,570
300 Purchased Professional and Technical Services	2,863,757
500 Other Purchased Services	266,250
600 Supplies	62,328
800 Other Objects	600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,196,446</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,915,179
<b>Total Vocational Education</b>	<b>\$1,915,179</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	32,000
200 Personnel Services - Employee Benefits	13,461
500 Other Purchased Services	6,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$51,461</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	24,581
<b>Total Nonpublic School Programs</b>	<b>\$24,581</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	842
300 Purchased Professional and Technical Services	3,000
600 Supplies	600
<b>Total Adult Education Programs</b>	<b>\$6,442</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	527,648
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$527,648</b>
<b>Total Instruction</b>	<b>\$43,711,788</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,748,354
200 Personnel Services - Employee Benefits	1,054,594
300 Purchased Professional and Technical Services	56,420
400 Purchased Property Services	6,500
500 Other Purchased Services	4,400
600 Supplies	60,056
800 Other Objects	2,150
<b>Total Support Services - Students</b>	<b>\$2,932,474</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,274,757
200 Personnel Services - Employee Benefits	835,265
300 Purchased Professional and Technical Services	174,176
400 Purchased Property Services	6,867
500 Other Purchased Services	3,030
600 Supplies	189,177
700 Property	50,500
800 Other Objects	1,825
<b>Total Support Services - Instructional Staff</b>	<b>\$2,535,597</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,047,114
200 Personnel Services - Employee Benefits	1,328,960
300 Purchased Professional and Technical Services	285,350
400 Purchased Property Services	40
500 Other Purchased Services	72,991
600 Supplies	26,674
800 Other Objects	27,539
<b>Total Support Services - Administration</b>	<b>\$3,788,668</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	463,194
200 Personnel Services - Employee Benefits	264,367
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	5,200
600 Supplies	17,500
700 Property	6,000
<b>Total Support Services - Pupil Health</b>	<b>\$761,761</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	410,760
200 Personnel Services - Employee Benefits	234,129
300 Purchased Professional and Technical Services	114,400
400 Purchased Property Services	10,000
500 Other Purchased Services	8,000
600 Supplies	10,200
700 Property	7,000
800 Other Objects	695

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Business</b>	<b>\$795,184</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,583,113
200 Personnel Services - Employee Benefits	1,082,801
300 Purchased Professional and Technical Services	139,200
400 Purchased Property Services	1,253,424
500 Other Purchased Services	199,393
600 Supplies	954,800
700 Property	41,100
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,253,831</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,567,963
200 Personnel Services - Employee Benefits	761,630
300 Purchased Professional and Technical Services	58,200
400 Purchased Property Services	21,200
500 Other Purchased Services	594,503
600 Supplies	313,700
700 Property	443,400
800 Other Objects	250
<b>Total Student Transportation Services</b>	<b>\$3,760,846</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	7,800
500 Other Purchased Services	1,700
<b>Total Support Services - Central</b>	<b>\$9,500</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	58,777
<b>Total Other Support Services</b>	<b>\$58,777</b>
<b>Total Support Services</b>	<b>\$19,896,638</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	623,589
200 Personnel Services - Employee Benefits	309,530
300 Purchased Professional and Technical Services	109,356
400 Purchased Property Services	11,300
500 Other Purchased Services	127,360
600 Supplies	97,270
800 Other Objects	21,705
<b>Total Student Activities</b>	<b>\$1,300,110</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	2,750
200 Personnel Services - Employee Benefits	920
600 Supplies	7,350



<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$11,020</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,311,130</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	70,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$70,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$70,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,982,332
900 Other Uses of Funds	3,015,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,997,332</b>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,397,332</b>
<b>TOTAL EXPENDITURES</b>	<b>\$70,386,888</b>

**Cash and Short-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	12,000,000	11,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	800,000	700,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	170,000	170,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	190,000	190,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$13,660,000</b>	<b>\$12,460,000</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		

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$13,660,000</b>	<b>\$12,460,000</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	69,500,000	81,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,200,000	1,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,100,000	1,200,000
0599 Other Noncurrent Liabilities	102,000,000	102,000,000
<b>Total General Fund</b>	<b>\$173,800,000</b>	<b>\$185,400,000</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**

**\$173,800,000**

**\$185,400,000**



**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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$173,800,000</b>	<b>\$185,400,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,728,326
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,145,597
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,873,923</b>
5900 Budgetary Reserve	400,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,273,923</b>