

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

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



President of the Board - Original Signature Required

5/30/18

Date



Secretary of the Board - Original Signature Required

5/30/18

Date



Chief School Administrator - Original Signature Required

5/3-18

Date

Wade Coleman

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wissahickon SD	COUNTY : Montgomery	AUN : 123469303
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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	\$102261912
Ending Unassigned Fund Balance	\$2045000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.0%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 5/3/18
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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 : Wissahickon SD	County : Montgomery	AUN Number : 123469303
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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 
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Prudent Budgeting
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Prudent Budgeting

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,849,595
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,989,614
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,839,209</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	81,857,919
7000 Revenue from State Sources	19,821,558
8000 Revenue from Federal Sources	542,435
9000 Other Financing Sources	40,000
Total Estimated Revenues And Other Financing Sources	<u>\$102,261,912</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$113,101,121</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	68,330,872
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	80,000
6150 Current Act 511 Taxes - Proportional Assessments	10,412,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	950,000
6500 Earnings on Investments	475,000
6700 Revenues from LEA Activities	132,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	929,047
6910 Rentals	150,000
6940 Tuition from Patrons	87,000
6980 Revenue from Community Services Activities	1,500
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$81,857,919
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,630,133
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	2,030,000
7311 Pupil Transportation Subsidy	1,121,420
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	35,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	106,500
7340 State Property Tax Reduction Allocation	3,208,960
7505 Ready to Learn Block Grant	157,053
7810 State Share of Social Security and Medicare Taxes	1,982,712
7820 State Share of Retirement Contributions	8,474,780
REVENUE FROM STATE SOURCES	\$19,821,558
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	348,998
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	103,437
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$542,435

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 40,000

OTHER FINANCING SOURCES \$40,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 102,261,912

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$68,330,872	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,208,960</u>	
Total Approx. Tax Revenue:	\$71,539,832	
Approx. Tax Levy for Tax Rate Calculation:	\$73,525,262	
	Montgomery	Total

2017-18 Data		
a. Assessed Value	\$3,692,993,669	\$3,692,993,669
b. Real Estate Mills	19.4400	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$5,588,870,823	\$5,588,870,823
d. Assessed Value	\$3,672,590,489	\$3,672,590,489
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$71,791,797	\$71,791,797
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$71,791,797	\$71,791,797
(f Total * g)		
i. Base Mills Subject to Index	19.4400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.17643%	97.17643%
k. Tax Levy Needed	\$73,525,262	\$73,525,262
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	20.0200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$73,525,262	\$73,525,262
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,316,302
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$68,330,872
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$68,330,872	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,208,960</u>	
Total Approx. Tax Revenue:	\$71,539,832	
Approx. Tax Levy for Tax Rate Calculation:	\$73,525,262	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.9065	
q. Mills In Excess of Index (if l > p), (l - p))	0.1135	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$73,108,423	\$73,108,423
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$416,839	\$416,839
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$405,069	\$405,069

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$17,543.00	
Number of Homestead/Farmstead Properties	9147	9147
Median Assessed Value of Homestead Properties		\$207,315

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$68,330,872
Amount of Tax Relief for Homestead Exclusions	<u>\$3,208,960</u>
Total Approx. Tax Revenue:	\$71,539,832
Approx. Tax Levy for Tax Rate Calculation:	\$73,525,262

Montgomery		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,208,960	Lowering RE Tax Rate	\$0	\$3,208,960
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,208,960

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>
Montgomery	3,672,590,489	20.0200	73,525,262			97.17643%	
Totals:	3,672,590,489		73,525,262	3,208,960	70,316,302	97.17643%	68,330,872

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	17,450,000	8,725,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,374,000	1,687,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 20,824,000 10,412,000

Total Act 511, Current Taxes 10,412,000

Act 511 Tax Limit -->	5,588,870,823	12	67,066,450
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Montgomery	19.4400	20.0200	2.99%	No	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,180,782
1200 Special Programs - Elementary / Secondary	18,857,823
1300 Vocational Education	706,084
1400 Other Instructional Programs - Elementary / Secondary	440,353
1500 Nonpublic School Programs	10,000
Total Instruction	\$68,195,042
2000 Support Services	
2100 Support Services - Students	3,925,270
2200 Support Services - Instructional Staff	2,724,547
2300 Support Services - Administration	5,596,549
2400 Support Services - Pupil Health	1,213,964
2500 Support Services - Business	919,795
2600 Operation and Maintenance of Plant Services	8,047,087
2700 Student Transportation Services	5,775,839
2800 Support Services - Central	1,155,802
2900 Other Support Services	76,642
Total Support Services	\$29,435,495
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,886,981
3300 Community Services	194,000
Total Operation of Non-Instructional Services	\$2,080,981
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,209,680
5200 Interfund Transfers - Out	1,340,714
Total Other Expenditures and Financing Uses	\$2,550,394
Total Estimated Expenditures and Other Financing Uses	\$102,261,912

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,148,982
200 Personnel Services - Employee Benefits	16,378,109
300 Purchased Professional and Technical Services	1,016,197
400 Purchased Property Services	106,197
500 Other Purchased Services	350,534
600 Supplies	1,614,399
700 Property	534,764
800 Other Objects	31,600
Total Regular Programs - Elementary / Secondary	\$48,180,782
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,829,954
200 Personnel Services - Employee Benefits	6,210,870
300 Purchased Professional and Technical Services	1,041,985
400 Purchased Property Services	750
500 Other Purchased Services	1,694,726
600 Supplies	77,438
800 Other Objects	2,100
Total Special Programs - Elementary / Secondary	\$18,857,823
1300 <u>Vocational Education</u>	
500 Other Purchased Services	706,084
Total Vocational Education	\$706,084
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,462
200 Personnel Services - Employee Benefits	15,389
300 Purchased Professional and Technical Services	46,250
500 Other Purchased Services	340,752
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$440,353
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
Total Instruction	\$68,195,042
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,417,956
200 Personnel Services - Employee Benefits	1,385,872
300 Purchased Professional and Technical Services	72,779
500 Other Purchased Services	17,910
600 Supplies	29,153
800 Other Objects	1,600
Total Support Services - Students	\$3,925,270

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,484,426
200 Personnel Services - Employee Benefits	1,134,716
300 Purchased Professional and Technical Services	37,975
500 Other Purchased Services	2,800
600 Supplies	57,930
700 Property	4,600
800 Other Objects	2,100
Total Support Services - Instructional Staff	\$2,724,547
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,067,854
200 Personnel Services - Employee Benefits	1,827,962
300 Purchased Professional and Technical Services	524,255
400 Purchased Property Services	300
500 Other Purchased Services	115,501
600 Supplies	30,105
700 Property	2,700
800 Other Objects	27,872
Total Support Services - Administration	\$5,596,549
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	705,563
200 Personnel Services - Employee Benefits	467,941
300 Purchased Professional and Technical Services	5,300
400 Purchased Property Services	3,535
500 Other Purchased Services	8,655
600 Supplies	11,165
700 Property	9,930
800 Other Objects	1,875
Total Support Services - Pupil Health	\$1,213,964
2500 Support Services - Business	
100 Personnel Services - Salaries	529,707
200 Personnel Services - Employee Benefits	309,075
300 Purchased Professional and Technical Services	44,333
400 Purchased Property Services	4,380
500 Other Purchased Services	19,900
600 Supplies	10,000
800 Other Objects	2,400
Total Support Services - Business	\$919,795
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,105,122
200 Personnel Services - Employee Benefits	2,139,390
300 Purchased Professional and Technical Services	90,430
400 Purchased Property Services	1,739,045
500 Other Purchased Services	238,200
600 Supplies	660,800

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<u>Description</u>	<u>Amount</u>
700 Property	65,100
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$8,047,087
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,122,375
200 Personnel Services - Employee Benefits	678,104
300 Purchased Professional and Technical Services	9,544
400 Purchased Property Services	22,450
500 Other Purchased Services	3,588,289
600 Supplies	353,901
800 Other Objects	1,176
Total Student Transportation Services	\$5,775,839
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	466,525
200 Personnel Services - Employee Benefits	359,822
300 Purchased Professional and Technical Services	327,105
500 Other Purchased Services	1,900
600 Supplies	300
800 Other Objects	150
Total Support Services - Central	\$1,155,802
2900 <u>Other Support Services</u>	
500 Other Purchased Services	76,642
Total Other Support Services	\$76,642
Total Support Services	\$29,435,495
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,188,923
200 Personnel Services - Employee Benefits	430,665
300 Purchased Professional and Technical Services	100,902
400 Purchased Property Services	14,720
500 Other Purchased Services	43,188
600 Supplies	85,723
700 Property	2,125
800 Other Objects	20,735
Total Student Activities	\$1,886,981
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	194,000
Total Community Services	\$194,000
Total Operation of Non-Instructional Services	\$2,080,981
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	546,609
900 Other Uses of Funds	663,071

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,209,680
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,340,714
Total Interfund Transfers - Out	\$1,340,714
Total Other Expenditures and Financing Uses	\$2,550,394
TOTAL EXPENDITURES	\$102,261,912

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	4,804,418	3,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	130,000	130,000
Capital Reserve Fund - § 690, §1850	21,004,154	20,300,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	50,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,993,572	\$24,235,000

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$25,993,572	\$24,235,000
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Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	19,165,000	18,605,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,985,000	2,185,000
0550 Authority Lease Obligations	1,543,036	1,439,965
0560 Other Post-Employment Benefits (OPEB)	2,443,605	2,750,000
0599 Other Noncurrent Liabilities	185,000,000	200,000,000

Total General Fund	\$210,136,641	\$224,979,965
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2018-2019 Final General Fund Budget

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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

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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	\$210,136,641	\$224,979,965

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

TOTAL INDEBTEDNESS	\$210,136,641	\$224,979,965
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,794,209
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,045,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,839,209

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,839,209
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