

**PROPOSED VERSION OF FINAL GENERAL FUND BUDGET**

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the Proposed General Fund Budget: 4/29/2019

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Wade Coleman

(215)619-8020

Extn :

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

\_\_\_\_\_  
Telephone

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Extension

\_\_\_\_\_  
wcoleman@wsdweb.org

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

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDG9H**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Wissahickon SD	<b>County :</b> Montgomery	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:           IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

**PROPOSED VERSION OF FINAL GENERAL FUND 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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,993,180
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,040,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,033,180</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	84,355,059
7000 Revenue from State Sources	20,540,824
8000 Revenue from Federal Sources	574,812
9000 Other Financing Sources	40,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$105,510,695</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$117,543,875</u></b>

## PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	70,403,503
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	80,000
6150 Current Act 511 Taxes - Proportional Assessments	10,587,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	950,000
6500 Earnings on Investments	718,074
6700 Revenues from LEA Activities	132,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	929,582
6910 Rentals	150,000
6940 Tuition from Patrons	92,900
6980 Revenue from Community Services Activities	1,500
6990 Refunds and Other Miscellaneous Revenue	10,000

**REVENUE FROM LOCAL SOURCES \$84,355,059****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	2,711,393
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	50,000
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	2,022,021
7820 State Share of Retirement Contributions	9,058,477

**REVENUE FROM STATE SOURCES \$20,540,824****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	366,405
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	103,209
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	25,198
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 \$574,812**

**PROPOSED VERSION OF FINAL GENERAL FUND BUDGET**

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 105,510,695**

Act 1 Index (current): 2.3%

Calculation Method:

Rate

<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$70,403,503</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,208,960</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$73,612,463</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$75,980,530</b>

Montgomery

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$3,672,590,489	\$3,672,590,489
b. Real Estate Mills	20.0200	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$5,601,009,123	\$5,601,009,123
d. Assessed Value	\$3,690,166,565	\$3,690,166,565
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$73,525,262	\$73,525,262
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$73,525,262	\$73,525,262
(f Total * g)		
i. Base Mills Subject to Index	20.0200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.74589%	96.74589%
k. Tax Levy Needed	\$75,980,530	\$75,980,530
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>20.5900</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$75,980,530	\$75,980,530
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$72,771,570
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$70,403,503
(n * Est. Pct. Collection)		

**PROPOSED VERSION OF FINAL GENERAL FUND BUDGET**

Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$70,403,503</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$3,208,960</u></b>	
<b>Total Approx. Tax Revenue:</b>		<b>\$73,612,463</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$75,980,530</b>	
	<b>Montgomery</b>		<b>Total</b>

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<b>Index Maximums</b>			
	p. Maximum Mills Based On Index (i * (1 + Index))	20.4804	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.1096	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$75,576,087	\$75,576,087
<b>IV.</b>	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$404,443	\$404,443
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$391,282	\$391,282

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<b>Information Related to Property Tax Relief</b>			
	Assessed Value Exclusion per Homestead	\$0.00	
<b>V.</b>	Number of Homestead/Farmstead Properties		
	Median Assessed Value of Homestead Properties		\$207,315

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**PROPOSED VERSION OF FINAL GENERAL FUND BUDGET**

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$70,403,503

Amount of Tax Relief for Homestead Exclusions

\$3,208,960

Total Approx. Tax Revenue:

\$73,612,463

Approx. Tax Levy for Tax Rate Calculation:

\$75,980,530

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$3,208,960

Lowering RE Tax Rate

\$3,208,960

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

**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	3,690,166,565	20.5900	75,980,530			96.74589%	
<b>Totals:</b>	<b>3,690,166,565</b>		<b>75,980,530</b>	<b>3,208,960</b>	<b>72,771,570</b>	<b>96.74589%</b>	<b>70,403,503</b>

	<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>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,687,000
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>21,174,000</b>
<b>Total Act 511, Current Taxes</b>			<b>10,587,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>5,601,009,123 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

**PROPOSED VERSION OF FINAL GENERAL FUND BUDGET**

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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Montgomery	20.0200	20.5900	2.85%	No	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	50,001,190
1200 Special Programs - Elementary / Secondary	19,767,762
1300 Vocational Education	699,388
1400 Other Instructional Programs - Elementary / Secondary	432,080
1500 Nonpublic School Programs	46,082
<b>Total Instruction</b>	<b>\$70,946,502</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,148,882
2200 Support Services - Instructional Staff	2,802,209
2300 Support Services - Administration	5,691,060
2400 Support Services - Pupil Health	1,101,934
2500 Support Services - Business	955,639
2600 Operation and Maintenance of Plant Services	8,420,119
2700 Student Transportation Services	5,630,145
2800 Support Services - Central	856,648
2900 Other Support Services	76,642
<b>Total Support Services</b>	<b>\$29,683,278</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,933,852
3300 Community Services	194,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,127,852</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,212,349
5200 Interfund Transfers - Out	1,540,714
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,753,063</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$105,510,695</b>

## PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	29,148,481
200 Personnel Services - Employee Benefits	16,918,615
300 Purchased Professional and Technical Services	1,204,054
400 Purchased Property Services	88,147
500 Other Purchased Services	349,298
600 Supplies	1,512,231
700 Property	748,964
800 Other Objects	31,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$50,001,190</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,316,407
200 Personnel Services - Employee Benefits	6,690,490
300 Purchased Professional and Technical Services	943,878
400 Purchased Property Services	750
500 Other Purchased Services	1,734,324
600 Supplies	79,813
800 Other Objects	2,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$19,767,762</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	699,388
<b>Total Vocational Education</b>	<b>\$699,388</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	78,393
200 Personnel Services - Employee Benefits	32,872
300 Purchased Professional and Technical Services	20,463
500 Other Purchased Services	299,852
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$432,080</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	46,082
<b>Total Nonpublic School Programs</b>	<b>\$46,082</b>
<b>Total Instruction</b>	<b>\$70,946,502</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,498,403
200 Personnel Services - Employee Benefits	1,489,890
300 Purchased Professional and Technical Services	95,229
500 Other Purchased Services	24,510
600 Supplies	39,050
800 Other Objects	1,800
<b>Total Support Services - Students</b>	<b>\$4,148,882</b>

## PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,521,638
200 Personnel Services - Employee Benefits	1,193,491
300 Purchased Professional and Technical Services	20,100
500 Other Purchased Services	2,700
600 Supplies	58,330
700 Property	4,100
800 Other Objects	1,850
<b>Total Support Services - Instructional Staff</b>	<b>\$2,802,209</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,144,991
200 Personnel Services - Employee Benefits	1,835,801
300 Purchased Professional and Technical Services	534,304
500 Other Purchased Services	114,767
600 Supplies	30,800
700 Property	2,100
800 Other Objects	28,297
<b>Total Support Services - Administration</b>	<b>\$5,691,060</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	623,487
200 Personnel Services - Employee Benefits	433,837
300 Purchased Professional and Technical Services	5,300
400 Purchased Property Services	3,535
500 Other Purchased Services	8,885
600 Supplies	15,085
700 Property	9,930
800 Other Objects	1,875
<b>Total Support Services - Pupil Health</b>	<b>\$1,101,934</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	541,945
200 Personnel Services - Employee Benefits	332,681
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
<b>Total Support Services - Business</b>	<b>\$955,639</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,183,862
200 Personnel Services - Employee Benefits	2,345,467
300 Purchased Professional and Technical Services	92,645
400 Purchased Property Services	1,810,045
500 Other Purchased Services	238,200
600 Supplies	675,800
700 Property	65,100

## PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	9,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,420,119</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	1,047,573
200 Personnel Services - Employee Benefits	604,841
300 Purchased Professional and Technical Services	9,544
400 Purchased Property Services	22,450
500 Other Purchased Services	3,584,910
600 Supplies	359,651
800 Other Objects	1,176
<b>Total Student Transportation Services</b>	<b>\$5,630,145</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	382,986
200 Personnel Services - Employee Benefits	310,296
300 Purchased Professional and Technical Services	161,016
500 Other Purchased Services	1,900
600 Supplies	300
800 Other Objects	150
<b>Total Support Services - Central</b>	<b>\$856,648</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	76,642
<b>Total Other Support Services</b>	<b>\$76,642</b>
<b>Total Support Services</b>	<b>\$29,683,278</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,145,254
200 Personnel Services - Employee Benefits	521,205
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
<b>Total Student Activities</b>	<b>\$1,933,852</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	194,000
<b>Total Community Services</b>	<b>\$194,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,127,852</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	532,257
900 Other Uses of Funds	680,092
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,212,349</b>

**PROPOSED VERSION OF FINAL GENERAL FUND BUDGET**

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,540,714
<b>Total Interfund Transfers - Out</b>	<b>\$1,540,714</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,753,063</b>
<b>TOTAL EXPENDITURES</b>	<b>\$105,510,695</b>

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	4,804,000	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	17,439,708	9,503,771
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$22,428,708</b>	<b>\$13,438,771</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 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		



**PROPOSED VERSION OF FINAL GENERAL FUND BUDGET**

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$22,428,708</b>	<b>\$13,438,771</b>
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**PROPOSED VERSION OF FINAL GENERAL FUND BUDGET**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	18,605,000	18,030,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,200,973	2,400,973
0550 Authority Lease Obligations	1,439,965	1,334,873
0560 Other Post-Employment Benefits (OPEB)	13,765,000	13,965,000
0599 Other Noncurrent Liabilities	180,681,000	179,181,000

**Total General Fund**

**\$216,691,938**

**\$214,911,846**

**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

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

**Long-Term Indebtedness**

06/30/2019 Estimate

06/30/2020 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

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

**Long-Term Indebtedness**

06/30/2019 Estimate

06/30/2020 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**

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 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

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$216,691,938</b>	<b>\$214,911,846</b>

PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

**Short-Term Payables**

06/30/2019 Estimate

06/30/2020 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>\$216,691,938</b>	<b>\$214,911,846</b>
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PROPOSED VERSION OF FINAL GENERAL FUND BUDGET

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,033,180
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,000,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$12,033,180</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$12,033,180</b>
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