

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
MICHAEL A GIGLIOTTI

(412)731-1300

Extn :0133

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
giglmi@whsd.net

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

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Woodland Hills SD	COUNTY : Allegheny	AUN : 103029902
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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 2019-2020 (compared to 2018-2019)?

Yes  No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$101779731
Ending Unassigned Fund Balance	\$-1390223
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-1.4%

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
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DUE DATE: AUGUST 15, 2019

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Woodland Hills SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103029902
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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**

<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.	
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.	Charter school costs

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,365,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,365,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	57,389,052
7000 Revenue from State Sources	34,332,930
8000 Revenue from Federal Sources	2,762,298
9000 Other Financing Sources	2,540,228
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$97,024,508</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$100,389,508</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	45,797,958
6113 Public Utility Realty Taxes	54,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6150 Current Act 511 Taxes - Proportional Assessments	5,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,795,000
6500 Earnings on Investments	425,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,104,500
6910 Rentals	56,344
6920 Contributions and Donations from Private Sources	89,250
6990 Refunds and Other Miscellaneous Revenue	107,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$57,389,052</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	17,017,502
7160 Tuition for Orphans Subsidy	285,000
7271 Special Education funds for School-Aged Pupils	4,191,369
7292 Pre-K Counts	612,000
7311 Pupil Transportation Subsidy	2,830,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	750,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	2,212,438
7360 Safe Schools	76,621
7810 State Share of Social Security and Medicare Taxes	1,147,000
7820 State Share of Retirement Contributions	5,141,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$34,332,930</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,979,628
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	225,000
8517 NCLB, Title IV - 21st Century Schools	12,670
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	525,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,762,298</b>

Amount

**OTHER FINANCING SOURCES**

9330 Capital Projects Fund Transfers 2,540,228

**OTHER FINANCING SOURCES \$2,540,228**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 97,024,508**

Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$45,797,958</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,212,471</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$48,010,429</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$52,817,949</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2018-19 Data</b>		
a. Assessed Value	\$2,016,070,228	\$2,016,070,228
b. Real Estate Mills	25.3500	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$1,805,510,073	\$1,805,510,073
d. Assessed Value	\$2,022,862,448	\$2,022,862,448
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$51,107,380	\$51,107,380
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$51,107,380	\$51,107,380
(f Total * g)		
i. Base Mills Subject to Index	25.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.50000%	90.50000%
k. Tax Levy Needed	\$52,817,949	\$52,817,949
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>26.1105</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$52,817,950	\$52,817,950
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,605,479
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,797,958
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$45,797,958
Amount of Tax Relief for Homestead Exclusions	<u>\$2,212,471</u>
Total Approx. Tax Revenue:	\$48,010,429
Approx. Tax Levy for Tax Rate Calculation:	\$52,817,949

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	26.1105	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,817,950	\$52,817,950
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,696.00	
Number of Homestead/Farmstead Properties	11022	11022
Median Assessed Value of Homestead Properties		\$86,200

Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$45,797,958</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,212,471</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$48,010,429</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$52,817,949</b>	
	<b>Allegheny</b>	<b>Total</b>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,212,438	Lowering RE Tax Rate	\$0	\$2,212,438
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$33			\$33
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,212,471</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>
Allegheny	2,022,862,448	26.1105	52,817,950			90.50000%	
<b>Totals:</b>	<b>2,022,862,448</b>		<b>52,817,950</b>	- 2,212,471	= 50,605,479	X 90.50000%	= 45,797,958

	<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%	1,080,000,000	5,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000,000	500,000
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 1,180,000,000 5,900,000**

**Total Act 511, Current Taxes 5,900,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,805,510,073</b>	<b>X</b>	<b>12</b>	<b>21,666,121</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u>								
	Allegheny	25.3500	26.1105	3.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	40,109,076
1200 Special Programs - Elementary / Secondary	25,139,884
1300 Vocational Education	730,000
1400 Other Instructional Programs - Elementary / Secondary	57,256
1500 Nonpublic School Programs	123,000
1800 Pre-Kindergarten	612,000
<b>Total Instruction</b>	<b>\$66,771,216</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,168,141
2200 Support Services - Instructional Staff	1,743,464
2300 Support Services - Administration	4,537,624
2400 Support Services - Pupil Health	755,645
2500 Support Services - Business	602,288
2600 Operation and Maintenance of Plant Services	6,300,474
2700 Student Transportation Services	7,121,967
2800 Support Services - Central	1,456,168
2900 Other Support Services	65,000
<b>Total Support Services</b>	<b>\$24,750,771</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,277,667
3300 Community Services	312,777
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,590,444</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,640,300
5200 Interfund Transfers - Out	27,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,667,300</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$101,779,731</b>

## 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	15,307,724
200 Personnel Services - Employee Benefits	10,936,802
300 Purchased Professional and Technical Services	582,000
500 Other Purchased Services	12,967,050
600 Supplies	315,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$40,109,076</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,134,697
200 Personnel Services - Employee Benefits	3,626,785
300 Purchased Professional and Technical Services	3,201,952
500 Other Purchased Services	13,139,500
600 Supplies	15,750
800 Other Objects	21,200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$25,139,884</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	730,000
<b>Total Vocational Education</b>	<b>\$730,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	17,256
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$57,256</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	123,000
<b>Total Nonpublic School Programs</b>	<b>\$123,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	224,741
200 Personnel Services - Employee Benefits	116,963
300 Purchased Professional and Technical Services	33,500
600 Supplies	83,796
800 Other Objects	153,000
<b>Total Pre-Kindergarten</b>	<b>\$612,000</b>
<b>Total Instruction</b>	<b>\$66,771,216</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,207,820
200 Personnel Services - Employee Benefits	921,871
500 Other Purchased Services	9,100
600 Supplies	28,750
800 Other Objects	600
<b>Total Support Services - Students</b>	<b>\$2,168,141</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	806,208
200 Personnel Services - Employee Benefits	531,256
300 Purchased Professional and Technical Services	27,200
500 Other Purchased Services	3,800
600 Supplies	374,000
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,743,464</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,163,693
200 Personnel Services - Employee Benefits	1,465,231
300 Purchased Professional and Technical Services	608,000
500 Other Purchased Services	150,150
600 Supplies	16,800
800 Other Objects	133,750
<b>Total Support Services - Administration</b>	<b>\$4,537,624</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	434,255
200 Personnel Services - Employee Benefits	306,890
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	500
600 Supplies	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$755,645</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	356,182
200 Personnel Services - Employee Benefits	223,906
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	3,000
500 Other Purchased Services	5,200
600 Supplies	6,500
800 Other Objects	4,500
<b>Total Support Services - Business</b>	<b>\$602,288</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,116,656
200 Personnel Services - Employee Benefits	1,446,618
300 Purchased Professional and Technical Services	456,000
400 Purchased Property Services	803,500
500 Other Purchased Services	278,500
600 Supplies	1,182,700
700 Property	15,000
800 Other Objects	1,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,300,474</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	155,209
200 Personnel Services - Employee Benefits	112,358

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	187,500
400 Purchased Property Services	1,000
500 Other Purchased Services	6,078,900
600 Supplies	506,000
700 Property	80,000
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$7,121,967</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	178,851
200 Personnel Services - Employee Benefits	95,217
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	340,500
500 Other Purchased Services	145,500
600 Supplies	462,050
700 Property	198,500
800 Other Objects	550
<b>Total Support Services - Central</b>	<b>\$1,456,168</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	65,000
<b>Total Other Support Services</b>	<b>\$65,000</b>
<b>Total Support Services</b>	<b>\$24,750,771</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	626,495
200 Personnel Services - Employee Benefits	284,822
300 Purchased Professional and Technical Services	35,400
400 Purchased Property Services	11,200
500 Other Purchased Services	149,750
600 Supplies	151,600
700 Property	7,500
800 Other Objects	10,900
<b>Total Student Activities</b>	<b>\$1,277,667</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	93,810
200 Personnel Services - Employee Benefits	40,472
300 Purchased Professional and Technical Services	32,500
400 Purchased Property Services	6,500
500 Other Purchased Services	1,250
600 Supplies	28,745
800 Other Objects	109,500
<b>Total Community Services</b>	<b>\$312,777</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,590,444</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	3,140,300
900 Other Uses of Funds	5,500,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,640,300</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	27,000
<b>Total Interfund Transfers - Out</b>	<b>\$27,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,667,300</b>
<b>TOTAL EXPENDITURES</b>	<b>\$101,779,731</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	11,400,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	200,000	50,000
Other Capital Projects Fund	37,850,000	15,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	650,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	23,500	22,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	120,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$50,263,500</b>	<b>\$19,452,000</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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$50,263,500</b>	<b>\$19,452,000</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	71,050,000	66,450,000
0520 Extended-Term Financing Agreements Payable	330,500	141,251
0530 Lease-Purchase Obligations	55,550	4,300
0540 Accumulated Compensated Absences	140,000	150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,200,000	16,500,000
0599 Other Noncurrent Liabilities	110,000,000	115,000,000
<b>Total General Fund</b>	<b>\$197,776,050</b>	<b>\$198,245,551</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**

**06/30/2019 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

## 2019-2020 Final General Fund Budget

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**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**

**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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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>\$197,776,050</b>	<b>\$198,245,551</b>



**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	5,500,000	4,600,000
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		
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>\$5,500,000</b>	<b>\$4,600,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$203,276,050</b>	<b>\$202,845,551</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,390,223)
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>(\$1,390,223)</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>(\$1,390,223)</b>
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