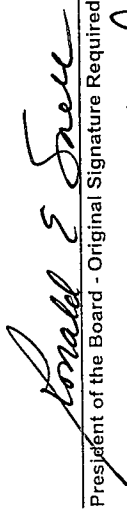


FINAL GENERAL FUND BUDGET

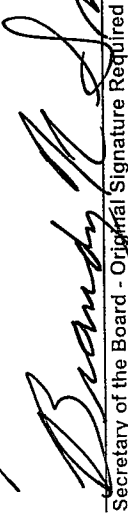
Fiscal Year 2017-2018

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/13/2017


President of the Board - Original Signature Required

6-13-17
Date


Secretary of the Board - Original Signature Required

6/13/17
Date


Chief School Administrator - Original Signature Required

6-13-17
Date

Brandy N Smith

(570)368-3500

Extn :6200

Contact Person

Telephone

Extension

bsmith@montoursville.k12.pa.us

Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Montoursville Area SD	AUN Number : 117415103
County : Lycoming	

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 4/17/17
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Justification

Val Number Description

1780 Tax Data: Amount for 2017-18 State Property Tax Reduction Allocation has been changed. Provide a justification.

Rounding

 User entered amount for 7340: \$512,410.00
 Pre-loaded amount for 7340: \$512,411.00

8060 Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.

The District sets aside 400,000 to cover unexpected costs.

8080 Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.

The District is trying to maintain a small fund balance to help with future increase in costs.

8150 Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.

The District is using the committed Fund Balance to off set the increase in PSERS.

ITEM

AMOUNTS

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	754,950
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	949,979

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$1,704,929

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	15,513,390
7000 Revenue from State Sources	12,269,553
8000 Revenue from Federal Sources	
9000 Other Financing Sources	341,390

Total Estimated Revenues And Other Financing Sources

\$28,124,333

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$29,829,262

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,007,590
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Reality Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6150 Current Act 511 Taxes - Proportional Assessments	3,525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	470,600
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	52,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	263,000
6910 Rentals	3,000
6940 Tuition from Patrons	76,000
6990 Refunds and Other Miscellaneous Revenue	20,000
	\$15,513,390
REVENUE FROM LOCAL SOURCES	6,988,207
REVENUE FROM STATE SOURCES	1,252,381
7110 Basic Education Funding	429,000
7271 Special Education funds for School-Aged Pupils	515,000
7311 Pupil Transportation Subsidy	35,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	512,410
7330 Health Services (Medical, Dental, Nurse, Act 25)	264,755
7340 State Property Tax Reduction Allocation	438,300
7505 Ready to Learn Block Grant	1,834,500
7810 State Share of Social Security and Medicare Taxes	
7820 State Share of Retirement Contributions	
	\$12,269,553
REVENUE FROM STATE SOURCES	272,490
REVENUE FROM FEDERAL SOURCES	68,900
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	
	\$341,390
REVENUE FROM FEDERAL SOURCES	28,124,333
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,124,333

Act 1 Index (current): 3.2%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$11,007,590
 Amount of Tax Relief for Homestead Exclusions \$514,022
 Total Approx. Tax Revenue: \$11,521,612
 Approx. Tax Levy for Tax Rate Calculation: \$12,100,959

	Rate	Total
Lycoming		
a. Assessed Value	\$810,993,800	\$810,993,800
b. Real Estate Mills	14.5300	
c. 2015 STEB Market Value	\$904,134,061	\$904,134,061
d. Assessed Value	\$814,879,403	\$814,879,403
e. Assessed Value of New Constr/ Renov	\$0	\$0
f. 2016-17 Tax Levy	\$11,783,740	\$11,783,740

2016-17 Data
 2017-18 Data
 2016-17 Calculations
 2017-18 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2016-17 Tax Levy	\$11,783,740	\$11,783,740
i. Base Mills Subject to Index	14.5300	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.000000%	95.000000%
k. Tax Levy Needed	\$12,100,959	\$12,100,959
l. 2017-18 Real Estate Tax Rate	14.8500	

III. m. Tax Levy Generated by Mills \$12,100,959
 n. Tax Levy minus Tax Relief for Homestead Exclusions \$11,586,937
 o. Net Tax Revenue Generated By Mills \$11,007,590

Act 1 Index (current): 3.2%
 Calculation Method:
 Approx. Tax Revenue from RE Taxes: \$11,007,590
 Amount of Tax Relief for Homestead Exclusions \$514,022
 Total Approx. Tax Revenue: \$11,521,612
 Approx. Tax Levy for Tax Rate Calculation: \$12,100,959

Lycoming Total
 Index Maximums
 p. Maximum Mills Based On Index 14.9949
 (i * (1 + Index))
 q. Mills In Excess of Index 0.0000
 (if (i > p), (i - p))
 r. Maximum Tax Levy Based On Index \$12,219,035
 (p / 1000 * d)

IV.
 s. Millage Rate within Index? Yes
 (if l > p Then No)
 t. Tax Levy In Excess of Index \$0
 (if (m > r), (m - r))
 u. Tax Revenue In Excess of Index \$0
 (t * Est. Pct. Collection)

Information Related to Property Tax Relief

V.
 Assessed Value Exclusion per Homestead \$8,938
 Number of Homestead/Farmstead Properties 3939
 Median Assessed Value of Homestead Properties \$116,990

Act 1 Index (current): 3.2%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$11,007,590
 Amount of Tax Relief for Homestead Exclusions: \$514,022
 Total Approx. Tax Revenue: \$11,521,612
 Approx. Tax Levy for Tax Rate Calculation: \$12,100,959
 Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$512,410	Lowering RE Tax Rate	\$0	\$512,410
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,612			\$1,612
Amount of Tax Relief from State/Local Sources				\$514,022

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		
Lycoming	814,879,403	14.8500	12,100,959	95.000000%	
Totals:	814,879,403		12,100,959	95.000000%	
		514,022 =	11,586,937 X	=	11,007,590
6120	Current Per Capita Taxes, Section 679	Rate			Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$0.00			0
6141	Current Act 511 Per Capita Taxes	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
6150	Total Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	3,325,000	3,325,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
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			3,525,000	3,525,000
	Total Act 511, Current Taxes		904,134,061 X	12	10,849,609
		Act 511 Tax Limit -->	Market Value	Mills	(511 Limit)

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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	Current Real Estate Taxes									
	Lycoming	14.5300	14.8500	2.21%	Yes	3.2%				
	Current Act 511 Taxes -- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,634,778
1200 Special Programs - Elementary / Secondary	3,188,678
1300 Vocational Education	252,060
1400 Other Instructional Programs - Elementary / Secondary	145,450
Total Instruction	\$16,220,966
2000 Support Services	
2100 Support Services - Students	797,427
2200 Support Services - Instructional Staff	1,154,037
2300 Support Services - Administration	1,525,515
2400 Support Services - Pupil Health	395,006
2500 Support Services - Business	421,375
2600 Operation and Maintenance of Plant Services	2,344,365
2700 Student Transportation Services	820,620
Total Support Services	\$7,458,345
3000 Operation of Non-Instructional Services	
3200 Student Activities	635,215
Total Operation of Non-Instructional Services	\$635,215
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,479,640
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$3,879,640
Total Estimated Expenditures and Other Financing Uses	\$28,194,166

Estimated Expenditures and Other Financing Uses: Detail

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,377,748
200 Personnel Services - Employee Benefits	4,782,670
300 Purchased Professional and Technical Services	3,600
400 Purchased Property Services	4,670
500 Other Purchased Services	275,400
600 Supplies	179,550
700 Property	5,190
800 Other Objects	5,950
Total Regular Programs - Elementary / Secondary	\$12,634,778
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,064,138
200 Personnel Services - Employee Benefits	638,500
300 Purchased Professional and Technical Services	1,231,780
500 Other Purchased Services	245,000
600 Supplies	9,160
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$3,188,678
1300 Vocational Education	
500 Other Purchased Services	252,060
Total Vocational Education	\$252,060
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	34,750
200 Personnel Services - Employee Benefits	14,100
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	1,000
500 Other Purchased Services	53,500
600 Supplies	2,000
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	\$145,450
Total Instruction	\$16,220,966
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	417,077
200 Personnel Services - Employee Benefits	279,940
300 Purchased Professional and Technical Services	96,135
500 Other Purchased Services	900
600 Supplies	3,150
800 Other Objects	225
Total Support Services - Students	\$797,427
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	412,677
200 Personnel Services - Employee Benefits	301,650

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	165,780
400 Purchased Property Services	20,000
500 Other Purchased Services	74,000
600 Supplies	165,770
700 Property	13,380
800 Other Objects	780
Total Support Services - Instructional Staff	\$1,154,037
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	765,410
200 Personnel Services - Employee Benefits	526,915
300 Purchased Professional and Technical Services	138,950
400 Purchased Property Services	32,500
500 Other Purchased Services	31,480
600 Supplies	10,100
700 Property	5,750
800 Other Objects	14,410
Total Support Services - Administration	\$1,525,515
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	185,141
200 Personnel Services - Employee Benefits	127,230
300 Purchased Professional and Technical Services	74,085
400 Purchased Property Services	1,050
600 Supplies	4,500
700 Property	3,000
Total Support Services - Pupil Health	\$395,006
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	207,460
200 Personnel Services - Employee Benefits	158,015
300 Purchased Professional and Technical Services	25,400
400 Purchased Property Services	8,000
500 Other Purchased Services	15,500
600 Supplies	3,000
800 Other Objects	4,000
Total Support Services - Business	\$421,375
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	740,039
200 Personnel Services - Employee Benefits	584,996
300 Purchased Professional and Technical Services	91,000
400 Purchased Property Services	515,280
500 Other Purchased Services	102,350
600 Supplies	307,700
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$2,344,365
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,320

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,300
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	752,000
700 Property	1,000
Total Student Transportation Services	\$820,620
Total Support Services	\$7,458,345

3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	236,000
200 Personnel Services - Employee Benefits	95,300
300 Purchased Professional and Technical Services	61,240
400 Purchased Property Services	21,100
500 Other Purchased Services	136,150
600 Supplies	30,285
700 Property	40,630
800 Other Objects	14,510
Total Student Activities	\$635,215
Total Operation of Non-Instructional Services	\$635,215

5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,479,640
Total Interfund Transfers - Out	\$3,479,640
5900 Budgetary Reserve	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$3,879,640
TOTAL EXPENDITURES	\$28,194,166

Cash and Short-Term Investments

06/30/2017 Estimate 1,704,929

06/30/2018 Projection 1,635,096

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	5,520,940	5,370,940
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 Cash and Short-Term Investments	\$7,225,869	\$7,006,036

Long-Term Investments

06/30/2017 Estimate

06/30/2018 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		

2017-2018 Final General Fund Budget
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06/30/2017 Estimate 06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$7,225,869

\$7,006,036

2017-2018 Final General Fund Budget

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Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	48,605,000	46,440,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$48,605,000	\$46,440,000
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 Long-Term 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 Long-Term 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 Long-Term Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2017-2018 Final General Fund Budget
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06/30/2017 Estimate

06/30/2018 Projection

Long-Term Indebtedness

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

2017-2018 Final General Fund Budget
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06/30/2017 Estimate 06/30/2018 Projection

Long-Term Indebtedness

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund	\$48,605,000	\$46,440,000
Total Long-Term Indebtedness		

06/30/2017 Estimate 06/30/2018 Projection

Short-Term Payables

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	\$48,605,000	\$46,440,000
TOTAL INDEBTEDNESS		

2017-2018 Final General Fund Budget
LEA : 117415103 Montoursville Area SD
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	449,550
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,185,546
0850 Unassigned Fund Balance	\$1,635,096
Total Ending Fund Balance - Committed, Assigned, and Unassigned	

5900 Budgetary Reserve

400,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$2,035,096