

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval


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



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Brandy N Smith

Contact Person

bsmith@montoursville.k12.pa.us

Email Address

6-6-18

Date

6/6/18

Date

6-7-18

Date

(570)368-3500

Telephone

Extn :6200

Extension

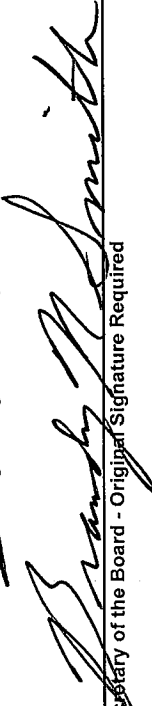
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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Montoursville Area SD	COUNTY : Lycoming	AUN : 117415103
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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%

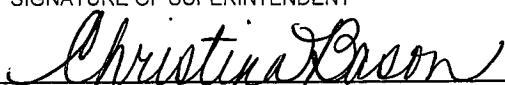
Did you raise property taxes in SY 2018-2019 (compared to 2017-2018)? Yes
No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$28997230
Ending Unassigned Fund Balance	\$2248409
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.8%

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 6-7-18
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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 : Montoursville Area SD	County : Lycoming	AUN Number : 117415103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/8/18
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrences of events that are vaguely predictable during budget preparations, which nonetheless may require expenditures.
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 increases 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 established a committed fund balance to mitigate increases in the Public School Employees Retirement System employer contribution rate.

AMOUNTS

ITEM

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	449,550
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,158,409

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

\$2,607,959

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	16,209,200
7000 Revenue from State Sources	12,478,200
8000 Revenue from Federal Sources	309,830
9000 Other Financing Sources	

\$28,997,230

Total Estimated Revenues And Other Financing Sources

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

\$31,605,189

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,499,970
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxés	15,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	3,675,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	470,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	54,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,430
6910 Rentals	3,000
6940 Tuition from Patrons	76,000
6990 Refunds and Other Miscellaneous Revenue	20,000
	\$16,209,200
REVENUE FROM LOCAL SOURCES	7,036,992
REVENUE FROM STATE SOURCES	1,276,771
7110 Basic Education Funding	429,000
7271 Special Education funds for School-Aged Pupils	555,000
7311 Pupil Transportation Subsidy	35,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	512,032
7330 Health Services (Medical, Dental, Nurse, Act 25)	264,755
7340 State Property Tax Reduction Allocation	447,250
7505 Ready to Learn Block Grant	1,921,400
7810 State Share of Social Security and Medicare Taxes	
7820 State Share of Retirement Contributions	
	\$12,478,200
REVENUE FROM STATE SOURCES	245,180
REVENUE FROM FEDERAL SOURCES	54,650
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	10,000
8517 NCLB, Title IV - 21st Century Schools	
	\$309,830
REVENUE FROM FEDERAL SOURCES	28,957,230
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	

Act 1 Index (current): 3.1%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$11,499,970
 Amount of Tax Relief for Homestead Exclusions: \$514,753
 Total Approx. Tax Revenue: \$12,014,723
 Approx. Tax Levy for Tax Rate Calculation: \$12,619,985
 Lycoming

Total

2017-18 Data

a. Assessed Value \$814,879,403
 b. Real Estate Mills 14.8500
 c. 2016 STEB Market Value \$950,134,751
 d. Assessed Value \$819,479,515
 e. Assessed Value of New Constr/ Renov \$0

2017-18 Calculations

f. 2017-18 Tax Levy \$12,100,959

2018-19 Calculations

g. Percent of Total Market Value 100.000000%
 h. Rebalanced 2017-18 Tax Levy \$12,100,959
 (f Total * g)
 i. Base Mills Subject to Index 14.8500

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.000000%
 k. Tax Levy Needed \$12,619,985
 (Approx. Tax Levy * g)
 l. 2018-19 Real Estate Tax Rate 15.4000
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$12,619,985
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$12,105,232
 (m - Amount of Tax Relief for Homestead Exclusions)
 o. Net Tax Revenue Generated By Mills \$11,499,970
 (n * Est. Pct. Collection)

2018-2019 Final General Fund Budget
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Act 1 Index (current): 3.1%
 Calculation Method:

Approx. Tax Revenue from RE Taxes:
 Amount of Tax Relief for Homestead Exclusions
 Total Approx. Tax Revenue:
 Approx. Tax Levy for Tax Rate Calculation:

Rate	
\$11,499,970	
<u>\$514,753</u>	
\$12,014,723	
\$12,619,985	Total
Lycoming	

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	15.3103
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0897
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$12,546,477

IV.

s. Millage Rate within Index? (if $l > p$ Then No)	No
t. Tax Levy In Excess of Index (if $(m > r)$, $(m - r)$)	\$73,508
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$69,833
	\$12,546,477
	\$73,508
	\$69,833

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,671.00
Number of Homestead/Farmstead Properties	3915
Median Assessed Value of Homestead Properties	\$118,930

Act 1 Index (current): 3.1%
 Calculation Method:
 Approx. Tax Revenue from RE Taxes: \$11,499,970
 Amount of Tax Relief for Homestead Exclusions \$514,753
 Total Approx. Tax Revenue: \$12,014,723
 Approx. Tax Levy for Tax Rate Calculation: \$12,619,985
 Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$512.032	Lowering RE Tax Rate	\$512.032
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2.721		\$2.721
Amount of Tax Relief from State/Local Sources			\$514,753

CODE	Current Real Estate Taxes	Real Estate Mills	Tax Lev. Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Lev. Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6111	819,479,515	15.4000	12,619,985	514,753	12,105,232	95.000000%	11,499,970
Totals:	819,479,515		12,619,985	514,753	12,105,232	95.000000%	11,499,970
6120	Current Per Capita Taxes - Section 679						
6140	Current Act 511 Taxes - Flat Rate Assessments						
6141	Current Act 511 Per Capita Taxes				Rate	Estimated Revenue	0
6142	Current Act 511 Occupation Taxes - Flat Rate				Rate	Estimated Revenue	0
6143	Current Act 511 Local Services Taxes				Rate	Estimated Revenue	0
6144	Current Act 511 Trailer Taxes				Rate	Estimated Revenue	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate				Rate	Estimated Revenue	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate				Rate	Estimated Revenue	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments				Rate	Estimated Revenue	0
6150	Total Current Act 511 Taxes - Flat Rate Assessments						0
6150	Current Act 511 Taxes - Proportional Assessments						
6151	Current Act 511 Earned Income Taxes				Rate	Estimated Revenue	3,475,000
6152	Current Act 511 Occupation Taxes				Rate	Estimated Revenue	0
6153	Current Act 511 Real Estate Transfer Taxes				Rate	Estimated Revenue	200,000
6154	Current Act 511 Amusement Taxes				Rate	Estimated Revenue	0
6155	Current Act 511 Business Privilege Taxes				Rate	Estimated Revenue	0
6156	Current Act 511 Mechanical Device Taxes - Percentage				Rate	Estimated Revenue	0
6157	Current Act 511 Mercantile Taxes				Rate	Estimated Revenue	0
6159	Current Act 511 Taxes, Other Proportional Assessments				Rate	Estimated Revenue	0
	Total Current Act 511 Taxes - Proportional Assessments						3,675,000
	Total Act 511, Current Taxes						3,675,000
		Act 511 Tax Limit -->	950,134,751	X		12	11,401,617
		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	
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19			
6111	Current Real Estate Taxes										
	Lycoming	14.8500	15.4000	3.71%	No	3.1%					
	<u>Current Act 511 Taxes - Proportional Assessments</u>										
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.1%					
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%					

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,060,798
1200 Special Programs - Elementary / Secondary	3,196,273
1300 Vocational Education	226,080
1400 Other Instructional Programs - Elementary / Secondary	156,750
Total Instruction	\$16,639,901
2000 Support Services	
2100 Support Services - Students	824,930
2200 Support Services - Instructional Staff	1,219,849
2300 Support Services - Administration	1,573,729
2400 Support Services - Pupil Health	399,515
2500 Support Services - Business	434,802
2600 Operation and Maintenance of Plant Services	2,366,734
2700 Student Transportation Services	926,110
Total Support Services	\$7,745,669
3000 Operation of Non-Instructional Services	
3200 Student Activities	629,900
Total Operation of Non-Instructional Services	\$629,900
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,581,760
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$3,981,760
Total Estimated Expenditures and Other Financing Uses	\$28,997,230

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,569,994
200 Personnel Services - Employee Benefits	4,985,064
300 Purchased Professional and Technical Services	4,240
400 Purchased Property Services	5,300
500 Other Purchased Services	277,900
600 Supplies	204,500
700 Property	7,800
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$13,060,798
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,101,133
200 Personnel Services - Employee Benefits	671,370
300 Purchased Professional and Technical Services	1,144,970
500 Other Purchased Services	270,000
600 Supplies	8,600
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$3,196,273
1300 Vocational Education	
500 Other Purchased Services	226,080
Total Vocational Education	\$226,080
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	34,750
200 Personnel Services - Employee Benefits	14,400
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	1,000
500 Other Purchased Services	64,500
600 Supplies	2,000
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	\$156,750
Total Instruction	\$16,639,901
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	425,285
200 Personnel Services - Employee Benefits	293,840
300 Purchased Professional and Technical Services	101,730
500 Other Purchased Services	900
600 Supplies	2,950
800 Other Objects	225
Total Support Services - Students	\$824,930
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	383,093
200 Personnel Services - Employee Benefits	277,455

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	237,881
400 Purchased Property Services	20,000
500 Other Purchased Services	68,000
600 Supplies	171,620
700 Property	61,800
Total Support Services - Instructional Staff	\$1,219,849
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	779,357
200 Personnel Services - Employee Benefits	543,172
300 Purchased Professional and Technical Services	153,700
400 Purchased Property Services	32,500
500 Other Purchased Services	32,200
600 Supplies	12,400
700 Property	5,500
800 Other Objects	14,900
Total Support Services - Administration	\$1,573,729
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	186,905
200 Personnel Services - Employee Benefits	132,890
300 Purchased Professional and Technical Services	73,070
400 Purchased Property Services	1,100
600 Supplies	4,150
700 Property	1,400
Total Support Services - Pupil Health	\$399,515
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	212,562
200 Personnel Services - Employee Benefits	166,215
300 Purchased Professional and Technical Services	25,825
400 Purchased Property Services	8,000
500 Other Purchased Services	15,000
600 Supplies	3,000
800 Other Objects	4,200
Total Support Services - Business	\$434,802
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	744,447
200 Personnel Services - Employee Benefits	531,080
300 Purchased Professional and Technical Services	95,290
400 Purchased Property Services	553,880
500 Other Purchased Services	114,222
600 Supplies	317,315
700 Property	7,500
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$2,366,734
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,360

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,900
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	843,850
700 Property	1,000
Total Student Transportation Services	\$926,110
Total Support Services	\$7,745,669
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	236,000
200 Personnel Services - Employee Benefits	97,400
300 Purchased Professional and Technical Services	61,740
400 Purchased Property Services	21,600
500 Other Purchased Services	131,125
600 Supplies	22,450
700 Property	44,375
800 Other Objects	15,210
Total Student Activities	\$629,900
Total Operation of Non-Instructional Services	\$629,900
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,581,760
Total Interfund Transfers - Out	\$3,581,760
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$3,981,760
TOTAL EXPENDITURES	\$28,997,230

Cash and Short-Term Investments

General Fund	2,607,959	2,607,959
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 Cash and Short-Term Investments	\$7,527,959	\$7,357,959
<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2018 Estimate

06/30/2019 Projection

\$7,527,959

\$7,357,959

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06/30/2019 Projection

06/30/2018 Estimate

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	46,510,000	44,285,000
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 General Fund	\$46,510,000	\$44,285,000
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 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		

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06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

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	

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06/30/2019 Projection

06/30/2018 Estimate

Long-Term Indebtedness

- 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

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06/30/2018 Estimate

06/30/2019 Projection

Long-Term Indebtedness

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

06/30/2018 Estimate 06/30/2019 Projection

Long-Term Indebtedness

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	\$46,510,000	
Total Long-Term Indebtedness		\$44,285,000

2018-2019 Final General Fund Budget
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06/30/2018 Estimate 06/30/2019 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	\$46,510,000	\$44,285,000
TOTAL INDEBTEDNESS		

2018-2019 Final General Fund Budget
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Account Description

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	359,550
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,248,409
0850 Unassigned Fund Balance	\$2,607,959

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 \$3,007,959