FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

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

Ronald E Snell — 6-13-17
President of the Board - Original Signature Required — Date

Brandy N Smith — 6/13/17
Secretary of the Board - Original Signature Required — Date

Christina Bason — 6-13-17
Chief School Administrator - Original Signature Required — Date

Brandy N Smith — (570)368-3500 Extn :6200
Contact Person — Telephone Extension

bsmith@montoursville.k12.pa.us
Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2017-2018 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

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

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 2017-2018 (compared to 2016-2017)? Yes x

No

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	$28194166
Ending Unassigned Fund Balance	$1185546
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.2%

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

No

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

SIGNATURE OF SUPERINTENDENT	DATE
Christina Baer	6-14-17

DUE DATE: AUGUST 15, 2017

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 :	County :	AUN Number :
Montoursville Area SD	Lycoming	117415103

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
Ronald E Snell	4/17/17

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

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Val Number	Description	Justification
1780	Tax Data: Amount for 2017-18 State Property Tax Reduction Allocation has been changed. Provide a justification. User entered amount for 7340: $512,410.00 Pre-loaded amount for 7340: $512,411.00	Rounding
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	341,390	
9000 Other Financing Sources		
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**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,007,590
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty 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
REVENUE FROM LOCAL SOURCES	**$15,513,390**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,988,207
7271 Special Education funds for School-Aged Pupils	1,252,381
7311 Pupil Transportation Subsidy	429,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	515,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	512,410
7505 Ready to Learn Block Grant	264,755
7810 State Share of Social Security and Medicare Taxes	438,300
7820 State Share of Retirement Contributions	1,834,500
REVENUE FROM STATE SOURCES	**$12,269,553**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	272,490
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,900
REVENUE FROM FEDERAL SOURCES	**$341,390**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**28,124,333**

AUN: 117415103 Montoursville Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 6/13/2017 4:00 37 PM

Act 1 Index (current): 3.2%

	Calculation Method:	Rate	
	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**
	2016-17 Data		
	a. Assessed Value	$810,993,800	$810,993,800
	b. Real Estate Mills	14.5300	
I.	**2017-18 Data**		
	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
	2016-17 Calculations		
	f. 2016-17 Tax Levy	$11,783,740	$11,783,740
	(a * b)		
	2017-18 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2016-17 Tax Levy	$11,783,740	$11,783,740
	(f Total * g)		
	i. Base Mills Subject to Index	14.5300	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed	$12,100,959	$12,100,959
	(Approx. Tax Levy * g)		
	l. 2017-18 Real Estate Tax Rate	14.8500	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$12,100,959	$12,100,959
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$11,586,937
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$11,007,590
	(n * Est. Pct. Collection)		

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

		Rate	
	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 (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$12,219,035	$12,219,035
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$8,938	
V.	Number of Homestead/Farmstead Properties	3939	3939
	Median Assessed Value of Homestead Properties		$116,990

Act 1 Index (current): 3.2%

	Rate	
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

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Lycoming	814,879,403	14.8500	12,100,959						95.00000%		
Totals:	814,879,403		12,100,959	-	514,022	=	11,586,937	X	95.00000%	=	11,007,590

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
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
	Total Current Act 511 Taxes – Flat Rate Assessments			0	**0**
6150	Current Act 511 Taxes – Proportional 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				**3,525,000**
		Act 511 Tax Limit -->	**904,134,061 X**	**12**	**10,849,609**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2016-17 (Rebalanced)	2017-18	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2016-17 (Rebalanced)	2017-18	Percent Change in Rate	Less than or equal to Index
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%				

Description	Amount
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**

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

Description	Amount
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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
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 Student Transportation Services	
100 Personnel Services - Salaries	5,320

Description	Amount
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**

o

Cash and Short-Term Investments	06/30/2017 Estimate	06/30/2018 Projection
General Fund	1,704,929	1,635,096
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		

Long-Term Investments	06/30/2017 Estimate	06/30/2018 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	$7,225,869	$7,006,036

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
General Fund		
0510 Bonds Payable	48,605,000	46,440,000
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 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		

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 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		

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
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		
Total Long-Term Indebtedness	$48,605,000	$46,440,000

Short-Term Payables	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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$48,605,000**	**$46,440,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	449,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,185,546
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$1,635,096**
5900 Budgetary Reserve	**400,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$2,035,096**