FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2018

Mary K. Homan | 7/17/18

President of the Board - Original Signature Required | Date

Stacy Cobb | 7/17/18

Secretary of the Board - Original Signature Required | Date

7/25/18

Chief School Administrator - Original Signature Required | Date

Michelle Lusk | (570)278-6213 Extn :

Contact Person | Telephone | Extension

mlusk@masd.info

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Montrose Area SD	Susquehanna	119584503

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 x

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

Total Budgeted Expenditures	$26493731
Ending Unassigned Fund Balance	$1136760
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.3%

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
	7/25/18

DUE DATE: AUGUST 15, 2018

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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 :	County :	AUN Number :
Montrose Area SD	Susquehanna	119584503

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
Mary K. Homan	7/17/18

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

Val Number	Description	Justification
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: $419,540.00 Function 2800, Object 200: $619,080.00	Includes expense for retiree insurance
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget Reserve for unforeseen expenses
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.	Estimated General Fund Balance unassigned
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds committed for PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for Curriculum needs

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	328,907	
0840 Assigned Fund Balance	1,636,306	
0850 Unassigned Fund Balance	1,089,078	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$3,054,291
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,430,189	
7000 Revenue from State Sources	14,129,422	
8000 Revenue from Federal Sources	528,288	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		$26,087,899
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$29,142,190

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,894,120
6113 Public Utility Realty Taxes	12,300
6114 Payments in Lieu of Current Taxes - State / Local	1,341
6120 Current Per Capita Taxes, Section 679	17,846
6140 Current Act 511 Taxes - Flat Rate Assessments	17,846
6150 Current Act 511 Taxes - Proportional Assessments	230,212
6400 Delinquencies on Taxes Levied / Assessed by the LEA	616,100
6500 Earnings on Investments	39,300
6700 Revenues from LEA Activities	1,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	252,024
6980 Revenue from Community Services Activities	311,600
6990 Refunds and Other Miscellaneous Revenue	36,500
REVENUE FROM LOCAL SOURCES	**$11,430,189**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,636,992
7220 Vocational Education	6,500
7240 Driver Education - Student	1,800
7250 Migratory Children	80
7271 Special Education funds for School-Aged Pupils	1,135,948
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,417,743
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,300
7340 State Property Tax Reduction Allocation	1,098,680
7505 Ready to Learn Block Grant	290,716
7810 State Share of Social Security and Medicare Taxes	438,219
7820 State Share of Retirement Contributions	2,076,444
REVENUE FROM STATE SOURCES	**$14,129,422**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	350,049
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	78,239
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	**$528,288**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**26,087,899**

Act 1 Index (current): 3.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	**$9,894,120**
Amount of Tax Relief for Homestead Exclusions	**$1,098,680**
Total Approx. Tax Revenue:	**$10,992,800**
Approx. Tax Levy for Tax Rate Calculation:	**$11,737,519**

		Susquehanna	Total
I.	**2017-18 Data**		
	a. Assessed Value	$239,018,270	$239,018,270
	b. Real Estate Mills	48.8163	
	2018-19 Data		
	c. 2016 STEB Market Value	$809,148,962	$809,148,962
	d. Assessed Value	$240,442,625	$240,442,625
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2017-18 Calculations**		
	f. 2017-18 Tax Levy (a * b)	$11,667,988	$11,667,988
	2018-19 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2017-18 Tax Levy (f Total * g)	$11,667,988	$11,667,988
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	48.8163	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$11,737,519	$11,737,519
	l. 2018-19 Real Estate Tax Rate (k / d * 1000)	**48.8163**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$11,737,519	$11,737,519
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$10,638,839
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$9,894,120

Act 1 Index (current): 3.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	**$9,894,120**
Amount of Tax Relief for Homestead Exclusions	**$1,098,680**
Total Approx. Tax Revenue:	**$10,992,800**
Approx. Tax Levy for Tax Rate Calculation:	**$11,737,519**

		Susquehanna	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	50.3296	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$12,101,381	$12,101,381
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$7,400.00	
	Number of Homestead/Farmstead Properties	3084	3084
	Median Assessed Value of Homestead Properties		$41,900

Act 1 Index (current): 3.1%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$9,894,120**	
Amount of Tax Relief for Homestead Exclusions	**$1,098,680**	
Total Approx. Tax Revenue:	**$10,992,800**	
Approx. Tax Levy for Tax Rate Calculation:	**$11,737,519**	
	Susquehanna	**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,098,680	Lowering RE Tax Rate	$0	$1,098,680
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,098,680**

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
Susquehanna	240,442,625	48.8163	11,737,519						93.00000%		
Totals:	**240,442,625**		**11,737,519**	-	1,098,680	=	10,638,839	X	93.00000%	=	9,894,120

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			17,846
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	$5.00	$0.00	17,846	17,846
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			**17,846**	**17,846**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes	75.0000	0.000	70,212	70,212
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000	160,000
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			**230,212**	**230,212**
	Total Act 511, Current Taxes				**248,058**
		Act 511 Tax Limit -->	**809,148,962 X**	**12**	**9,709,788**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	Tax Rate Charged in: 2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	Additional Tax Rate Charged in: 2018-19	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Susquehanna	48.8163	48.8163	0.00%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.1%				
	Current Act 511 Taxes – Proportional Assessments									
6152	Current Act 511 Occupation Taxes	75.0000	75.0000	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

2018-2019 Final General Fund Budget

Estimated Expenditures and Other Financing Uses: Budget Summary

LEA : 119584503 Montrose Area SD

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,150,273
1200 Special Programs - Elementary / Secondary	3,169,496
1300 Vocational Education	614,525
1400 Other Instructional Programs - Elementary / Secondary	66,618
Total Instruction	**$16,000,912**
2000 Support Services	
2100 Support Services - Students	782,529
2200 Support Services - Instructional Staff	605,933
2300 Support Services - Administration	1,517,415
2400 Support Services - Pupil Health	415,910
2500 Support Services - Business	504,352
2600 Operation and Maintenance of Plant Services	1,801,162
2700 Student Transportation Services	2,036,835
2800 Support Services - Central	1,499,675
2900 Other Support Services	23,211
Total Support Services	**$9,187,022**
3000 Operation of Non-Instructional Services	
3200 Student Activities	527,629
3300 Community Services	1,500
Total Operation of Non-Instructional Services	**$529,129**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	581,668
5200 Interfund Transfers - Out	45,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	**$776,668**
Total Estimated Expenditures and Other Financing Uses	**$26,493,731**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,860,999
200 Personnel Services - Employee Benefits	4,338,918
300 Purchased Professional and Technical Services	57,200
400 Purchased Property Services	52,956
500 Other Purchased Services	561,670
600 Supplies	257,815
800 Other Objects	20,715
Total Regular Programs - Elementary / Secondary	**$12,150,273**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,644,876
200 Personnel Services - Employee Benefits	1,046,870
300 Purchased Professional and Technical Services	155,000
500 Other Purchased Services	287,500
600 Supplies	34,500
800 Other Objects	750
Total Special Programs - Elementary / Secondary	**$3,169,496**
1300 Vocational Education	
100 Personnel Services - Salaries	38,898
200 Personnel Services - Employee Benefits	24,827
500 Other Purchased Services	550,800
Total Vocational Education	**$614,525**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	35,418
200 Personnel Services - Employee Benefits	14,550
500 Other Purchased Services	15,000
600 Supplies	1,650
Total Other Instructional Programs - Elementary / Secondary	**$66,618**
Total Instruction	**$16,000,912**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	462,787
200 Personnel Services - Employee Benefits	295,293
300 Purchased Professional and Technical Services	11,625
500 Other Purchased Services	5,375
600 Supplies	6,279
800 Other Objects	1,170
Total Support Services - Students	**$782,529**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	205,416
200 Personnel Services - Employee Benefits	179,917
400 Purchased Property Services	13,200
600 Supplies	207,000

Description	Amount
800 Other Objects	400
Total Support Services - Instructional Staff	**$605,933**
2300 Support Services - Administration	
100 Personnel Services - Salaries	804,935
200 Personnel Services - Employee Benefits	502,255
300 Purchased Professional and Technical Services	116,500
400 Purchased Property Services	6,000
500 Other Purchased Services	53,625
600 Supplies	13,550
800 Other Objects	20,550
Total Support Services - Administration	**$1,517,415**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	241,511
200 Personnel Services - Employee Benefits	154,134
300 Purchased Professional and Technical Services	8,840
400 Purchased Property Services	1,350
600 Supplies	10,075
Total Support Services - Pupil Health	**$415,910**
2500 Support Services - Business	
100 Personnel Services - Salaries	205,384
200 Personnel Services - Employee Benefits	153,860
300 Purchased Professional and Technical Services	99,650
400 Purchased Property Services	7,500
500 Other Purchased Services	16,000
600 Supplies	20,958
800 Other Objects	1,000
Total Support Services - Business	**$504,352**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	566,387
200 Personnel Services - Employee Benefits	352,967
300 Purchased Professional and Technical Services	30,142
400 Purchased Property Services	236,282
500 Other Purchased Services	128,084
600 Supplies	436,050
700 Property	50,000
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	**$1,801,162**
2700 Student Transportation Services	
100 Personnel Services - Salaries	45,894
200 Personnel Services - Employee Benefits	14,053
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	9,600
500 Other Purchased Services	1,952,188
600 Supplies	7,100
700 Property	1,000

Description	Amount
Total Student Transportation Services	**$2,036,835**
2800 Support Services - Central	
100 Personnel Services - Salaries	419,540
200 Personnel Services - Employee Benefits	619,080
300 Purchased Professional and Technical Services	7,450
400 Purchased Property Services	135,445
500 Other Purchased Services	54,409
600 Supplies	92,395
700 Property	170,856
800 Other Objects	500
Total Support Services - Central	**$1,499,675**
2900 Other Support Services	
500 Other Purchased Services	23,211
Total Other Support Services	**$23,211**
Total Support Services	**$9,187,022**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	225,882
200 Personnel Services - Employee Benefits	94,032
300 Purchased Professional and Technical Services	9,250
400 Purchased Property Services	16,300
500 Other Purchased Services	92,700
600 Supplies	68,410
800 Other Objects	21,055
Total Student Activities	**$527,629**
3300 Community Services	
800 Other Objects	1,500
Total Community Services	**$1,500**
Total Operation of Non-Instructional Services	**$529,129**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	91,668
900 Other Uses of Funds	490,000
Total Debt Service / Other Expenditures and Financing Uses	**$581,668**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	45,000
Total Interfund Transfers - Out	**$45,000**
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	**$150,000**
Total Other Expenditures and Financing Uses	**$776,668**
TOTAL EXPENDITURES	**$26,493,731**

Cash and Short-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
General Fund	3,134,245	2,681,541
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	**$3,134,245**	**$2,681,541**

Long-Term Investments	06/30/2018 Estimate	06/30/2019 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	06/30/2018 Estimate	06/30/2019 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	$3,134,245	$2,681,541

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	4,645,159	4,063,491
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	**$4,645,159**	**$4,063,491**
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		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 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		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 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	06/30/2018 Estimate	06/30/2019 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		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
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		
Total Long-Term Indebtedness	**$4,645,159**	**$4,063,491**

Short-Term Payables	**06/30/2018 Estimate**	**06/30/2019 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	**$4,645,159**	**$4,063,491**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	119,539
0840 Assigned Fund Balance	1,392,160
0850 Unassigned Fund Balance	1,136,760
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$2,648,459**
5900 Budgetary Reserve	**150,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$2,798,459**