FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required — Date: 6/12/18

Secretary of the Board - Original Signature Required — Date: 6/12/18

Chief School Administrator - Original Signature Required — Date: 6/18/18

Bobbi Ely
Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Danville Area SD	Montour	116471803

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	$40795529
Ending Unassigned Fund Balance	$821130
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.0%

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
Jr S Bunn	6-19-18

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 :	County :	AUN Number :
Danville Area SD	Montour	116471803

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
	5/8/2018

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

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $392,406.00 Function 2200, Object 200: $424,393.00	The aide and secretary retirement and health insurance costs are greater than the salaries of the aides and secretaries in this category.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: $30,243.00 Function 2700, Object 200: $32,502.00	The transportation coordinator's retirement and health insurance costs are greater than the salary in this category.
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.	Operating Reserve
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This commitment is for the purpose of mitigating and financially planning for the imminent increases in PSERS employer rate and future medical insurance increases.

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	9,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,032,783	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$10,032,783**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,143,699	
7000 Revenue from State Sources	15,012,579	
8000 Revenue from Federal Sources	1,427,598	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$39,583,876**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$49,616,659**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	13,241,627
6112	Interim Real Estate Taxes	100,000
6113	Public Utility Realty Taxes	21,135
6114	Payments in Lieu of Current Taxes - State / Local	15,275
6150	Current Act 511 Taxes - Proportional Assessments	7,320,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	690,500
6500	Earnings on Investments	25,000
6700	Revenues from LEA Activities	70,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	463,334
6910	Rentals	57,216
6920	Contributions and Donations from Private Sources	969,612
6940	Tuition from Patrons	50,000
6990	Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES		**$23,143,699**
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding	7,254,588
7160	Tuition for Orphans Subsidy	76,000
7220	Vocational Education	20,000
7271	Special Education funds for School-Aged Pupils	1,438,822
7292	Pre-K Counts	306,000
7311	Pupil Transportation Subsidy	1,199,950
7312	Nonpublic and Charter School Pupil Transportation Subsidy	90,090
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	267,290
7330	Health Services (Medical, Dental, Nurse, Act 25)	46,630
7340	State Property Tax Reduction Allocation	553,874
7505	Ready to Learn Block Grant	289,000
7810	State Share of Social Security and Medicare Taxes	662,270
7820	State Share of Retirement Contributions	2,808,065
REVENUE FROM STATE SOURCES		**$15,012,579**
REVENUE FROM FEDERAL SOURCES		
8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	939,945
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	407,653
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	**$1,427,598**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**39,583,876**

Act 1 Index (current): 2.8%

Calculation Method: **Revenue** **Section 672.1 Method Choice: (a)(2)**

Number of Decimals For Tax Rate Calculation: **4**

Approx. Tax Revenue from RE Taxes: **$13,241,671**

Amount of Tax Relief for Homestead Exclusions **$553,874**

Total Approx. Tax Revenue: **$13,795,545**

Approx. Tax Levy for Tax Rate Calculation: **$14,473,149**

		Montour	Northumberland	Total
	2017-18 Data			
	a. Assessed Value	$848,072,852	$206,789,243	$1,054,862,095
	b. Real Estate Mills	13.6988	13.6988	13.6988
I.	**2018-19 Data**			
	c. 2016 STEB Market Value	$1,164,660,545	$264,013,156	$1,428,673,701
	d. Assessed Value	$889,390,416	$199,262,969	$1,088,653,385
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2017-18 Calculations			
	f. 2017-18 Tax Levy (a * b)	$11,617,580	$2,832,764	$14,450,344
	2018-19 Calculations			
	g. Percent of Total Market Value	81.52040%	18.47960%	100.00000%
II.	h. Rebalanced 2017-18 Tax Levy (f Total * g)			$14,450,344
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.6988	13.6988	13.6988
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.13190%	95.13190%	95.13190%
	k. Tax Levy Needed (Approx. Tax Levy * g)			$14,473,149
	l. 2018-19 Real Estate Tax Rate (k / d * 1000)	**13.2945**	**13.2945**	**13.2945**
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$11,824,001	$2,649,102	$14,473,103
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$13,919,229
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$13,241,627

Act 1 Index (current): 2.8%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(2)**
Number of Decimals For Tax Rate Calculation:	**4**	
Approx. Tax Revenue from RE Taxes:	**$13,241,671**	
Amount of Tax Relief for Homestead Exclusions	**$553,874**	
Total Approx. Tax Revenue:	**$13,795,545**	
Approx. Tax Levy for Tax Rate Calculation:	**$14,473,149**	

		Montour	Northumberland	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	14.0824	14.0824	14.0824
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$12,524,752	$2,806,101	$15,330,853
	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$8,274.00	$8,274.00	
	Number of Homestead/Farmstead Properties	4011	993	5004
	Median Assessed Value of Homestead Properties			$104,100

Act 1 Index (current): 2.8%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(2)**
Number of Decimals For Tax Rate Calculation:	**4**		
Approx. Tax Revenue from RE Taxes:	**$13,241,671**		
Amount of Tax Relief for Homestead Exclusions	**$553,874**		
Total Approx. Tax Revenue:	**$13,795,545**		
Approx. Tax Levy for Tax Rate Calculation:	**$14,473,149**		

	Montour	**Northumberland**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$553,874	Lowering RE Tax Rate	$0	$553,874
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$553,874**

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
Montour	889,390,416	13.2945	11,824,001					95.13190%		
Northumberland	199,262,969	13.2945	2,649,102					95.13190%		
Totals:	**1,088,653,385**		**14,473,103**	-	553,874	=	13,919,229	X 95.13190%	=	13,241,627

		Rate			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%	7,000,000	7,000,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	320,000	320,000
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			**7,320,000**	**7,320,000**
	Total Act 511, Current Taxes				**7,320,000**
		Act 511 Tax Limit -->	**1,428,673,701 X**	**12**	**17,144,084**
			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									
	Montour	13.6988	13.2945	-2.94%	Yes	2.8%				
	Northumberland	13.6988	13.2945	-2.94%	Yes	2.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,890,673
1200 Special Programs - Elementary / Secondary	4,384,536
1300 Vocational Education	1,818,627
1400 Other Instructional Programs - Elementary / Secondary	1,440,054
Total Instruction	**$25,533,890**
2000 Support Services	
2100 Support Services - Students	1,298,275
2200 Support Services - Instructional Staff	955,896
2300 Support Services - Administration	2,248,784
2400 Support Services - Pupil Health	499,552
2500 Support Services - Business	586,926
2600 Operation and Maintenance of Plant Services	3,138,939
2700 Student Transportation Services	2,039,449
2800 Support Services - Central	838,904
Total Support Services	**$11,606,725**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,072,209
3300 Community Services	19,434
Total Operation of Non-Instructional Services	**$1,091,643**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,563,271
Total Other Expenditures and Financing Uses	**$2,563,271**
Total Estimated Expenditures and Other Financing Uses	**$40,795,529**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,376,143
200 Personnel Services - Employee Benefits	6,502,822
300 Purchased Professional and Technical Services	132,500
400 Purchased Property Services	71,616
500 Other Purchased Services	465,600
600 Supplies	860,326
700 Property	478,631
800 Other Objects	3,035
Total Regular Programs - Elementary / Secondary	**$17,890,673**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,381,094
200 Personnel Services - Employee Benefits	1,634,735
300 Purchased Professional and Technical Services	267,000
500 Other Purchased Services	70,850
600 Supplies	15,617
700 Property	14,790
800 Other Objects	450
Total Special Programs - Elementary / Secondary	**$4,384,536**
1300 Vocational Education	
100 Personnel Services - Salaries	318,223
200 Personnel Services - Employee Benefits	208,337
400 Purchased Property Services	3,200
500 Other Purchased Services	1,251,150
600 Supplies	33,417
800 Other Objects	4,300
Total Vocational Education	**$1,818,627**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	740,865
200 Personnel Services - Employee Benefits	477,358
300 Purchased Professional and Technical Services	7,874
400 Purchased Property Services	4,961
500 Other Purchased Services	133,571
600 Supplies	61,870
700 Property	6,500
800 Other Objects	7,055
Total Other Instructional Programs - Elementary / Secondary	**$1,440,054**
Total Instruction	**$25,533,890**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	735,037
200 Personnel Services - Employee Benefits	534,262
300 Purchased Professional and Technical Services	1,000

Description	Amount
400 Purchased Property Services	500
500 Other Purchased Services	1,625
600 Supplies	15,125
800 Other Objects	10,726
Total Support Services - Students	**$1,298,275**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	392,406
200 Personnel Services - Employee Benefits	424,393
500 Other Purchased Services	84,500
600 Supplies	37,327
700 Property	15,000
800 Other Objects	2,270
Total Support Services - Instructional Staff	**$955,896**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,012,923
200 Personnel Services - Employee Benefits	682,691
300 Purchased Professional and Technical Services	183,000
400 Purchased Property Services	6,650
500 Other Purchased Services	200,944
600 Supplies	139,056
800 Other Objects	23,520
Total Support Services - Administration	**$2,248,784**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	300,893
200 Personnel Services - Employee Benefits	190,059
400 Purchased Property Services	200
500 Other Purchased Services	900
600 Supplies	7,500
Total Support Services - Pupil Health	**$499,552**
2500 Support Services - Business	
100 Personnel Services - Salaries	290,487
200 Personnel Services - Employee Benefits	218,697
300 Purchased Professional and Technical Services	16,610
400 Purchased Property Services	6,632
500 Other Purchased Services	33,000
600 Supplies	11,000
700 Property	2,000
800 Other Objects	8,500
Total Support Services - Business	**$586,926**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	992,426
200 Personnel Services - Employee Benefits	675,159
400 Purchased Property Services	599,174
500 Other Purchased Services	3,500
600 Supplies	799,680

Description	Amount
700 Property	65,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	**$3,138,939**
2700 Student Transportation Services	
100 Personnel Services - Salaries	30,243
200 Personnel Services - Employee Benefits	32,502
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,965,204
600 Supplies	7,400
700 Property	3,600
Total Student Transportation Services	**$2,039,449**
2800 Support Services - Central	
100 Personnel Services - Salaries	263,811
200 Personnel Services - Employee Benefits	222,483
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	10,000
500 Other Purchased Services	110,450
600 Supplies	128,660
700 Property	98,000
800 Other Objects	500
Total Support Services - Central	**$838,904**
Total Support Services	**$11,606,725**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	473,713
200 Personnel Services - Employee Benefits	198,094
300 Purchased Professional and Technical Services	42,350
400 Purchased Property Services	45,750
500 Other Purchased Services	176,000
600 Supplies	61,684
700 Property	31,727
800 Other Objects	42,891
Total Student Activities	**$1,072,209**
3300 Community Services	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	434
800 Other Objects	14,000
Total Community Services	**$19,434**
Total Operation of Non-Instructional Services	**$1,091,643**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,168,271
900 Other Uses of Funds	1,395,000

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	**$2,563,271**
Total Other Expenditures and Financing Uses	**$2,563,271**
TOTAL EXPENDITURES	**$40,795,529**

Cash and Short-Term Investments	**06/30/2018 Estimate**	**06/30/2019 Projection**
General Fund	10,032,783	8,500,000
Public Purpose (Expendable) Trust Fund	115,461	114,000
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	13,000	10,000
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	**$10,161,244**	**$8,624,000**

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	**$10,161,244**	**$8,624,000**

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	41,420,000	40,892,731
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	427,347	398,197
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$41,847,347**	**$41,290,928**
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	**$41,847,347**	**$41,290,928**

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	**$41,847,347**	**$41,290,928**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	8,000,000
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	821,130
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$8,821,130**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$8,821,130**