

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Brad Howe

(814)669-9150

Extn :4804

Contact Person

Telephone

Extension

bhowe@jvsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Juniata Valley SD	COUNTY : Huntingdon	AUN : 111312804
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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 2017-2018 (compared to 2016-2017)?

Yes No

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

Total Budgeted Expenditures	\$12050003
Ending Unassigned Fund Balance	\$1142283
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.5%

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
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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 : Juniata Valley SD	County : Huntingdon	AUN Number : 111312804
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 is maintained for unexpected rate increases, unanticipated expenditures, etc.
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 Unassigned Fund Balance is maintained to provide funds for general use, especially in the event of a state budget impasse.
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 Committed Fund Balance is designated for emergency capital repairs and increased PSERS contributions.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is designated for future energy efficiency enhancements, building security additions, technology infrastructure improvements and building renovations.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	116,199
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	2,150,102
0850 Unassigned Fund Balance	1,142,283
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,892,385</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,078,406
7000 Revenue from State Sources	7,747,642
8000 Revenue from Federal Sources	223,955
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$12,050,003</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$15,942,388</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,472,437
6113 Public Utility Realty Taxes	4,100
6114 Payments in Lieu of Current Taxes - State / Local	23,319
6120 Current Per Capita Taxes, Section 679	13,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	620,000
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	210,500
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	34,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	121,950
6910 Rentals	1,300
6940 Tuition from Patrons	9,000
6990 Refunds and Other Miscellaneous Revenue	20,500

REVENUE FROM LOCAL SOURCES \$4,078,406**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	5,031,905
7160 Tuition for Orphans Subsidy	17,500
7220 Vocational Education	55,000
7271 Special Education funds for School-Aged Pupils	526,554
7311 Pupil Transportation Subsidy	404,460
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	189,798
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,250
7340 State Property Tax Reduction Allocation	210,034
7505 Ready to Learn Block Grant	142,555
7810 State Share of Social Security and Medicare Taxes	219,870
7820 State Share of Retirement Contributions	921,316

REVENUE FROM STATE SOURCES \$7,747,642**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	167,304
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,151
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500
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REVENUE FROM FEDERAL SOURCES	\$223,955
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,050,003
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Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,472,437
Amount of Tax Relief for Homestead Exclusions	<u>\$630,034</u>
Total Approx. Tax Revenue:	\$3,102,471
Approx. Tax Levy for Tax Rate Calculation:	\$3,362,009

	Huntingdon	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$65,780,640	\$65,780,640
b. Real Estate Mills	50.1000	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$274,294,461	\$274,294,461
d. Assessed Value	\$66,181,280	\$66,181,280
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$3,295,610	\$3,295,610
(a * b)		
2017-18 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$3,295,610	\$3,295,610
(f Total * g)		
i. Base Mills Subject to Index	50.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.50000%	90.50000%
k. Tax Levy Needed	\$3,362,009	\$3,362,009
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	50.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,362,009	\$3,362,009
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,731,975
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,472,437
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$2,472,437

Amount of Tax Relief for Homestead Exclusions

\$630,034

Total Approx. Tax Revenue:

\$3,102,471

Approx. Tax Levy for Tax Rate Calculation:

\$3,362,009

Huntingdon

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

51.8535

q. Mills In Excess of Index
(if (l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

\$3,431,731

\$3,431,731

IV.

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

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$7,526

V.

Number of Homestead/Farmstead Properties

1648

1648

Median Assessed Value of Homestead Properties

\$25,920

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,472,437
Amount of Tax Relief for Homestead Exclusions	<u>\$630,034</u>
Total Approx. Tax Revenue:	\$3,102,471
Approx. Tax Levy for Tax Rate Calculation:	\$3,362,009

Huntingdon		Total
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Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$420,000	Lowering RE Tax Rate	\$0	\$420,000
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$210,034	Lowering RE Tax Rate	\$0	\$210,034
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$630,034

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Huntingdon	66,181,280	50.8000	3,362,009			90.50000%	
Totals:	66,181,280		3,362,009	630,034 =	2,731,975 X	90.50000% =	2,472,437

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			13,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.700%	0.000%	645,833	620,000
Total Current Taxpayer Relief Taxes – Proportional Assessments			645,833	620,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	13,500	13,000
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			13,500	13,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.550%	0.000%	505,208	485,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	40,000	40,000
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			545,208	525,000
Total Act 511, Current Taxes				538,000
Act 511 Tax Limit -->		274,294,461 X	12	3,291,534
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	
6111	<u>Current Real Estate Taxes</u> Huntingdon	50.1000	50.8000	1.40%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%			
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>								
6131	Current Act 1 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	3.5%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.5%			
6143	Current Act 511 Local Services Taxes					3.5%			
6144	Current Act 511 Trailer Taxes					3.5%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.5%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.5%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.5%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.550%	0.550%	0.00%	Yes	3.5%			
6152	Current Act 511 Occupation Taxes					3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6154	Current Act 511 Amusement Taxes					3.5%			
6155	Current Act 511 Business Privilege Taxes					3.5%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.5%			
6157	Current Act 511 Mercantile Taxes					3.5%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,596,562
1200 Special Programs - Elementary / Secondary	1,694,540
1300 Vocational Education	511,988
1400 Other Instructional Programs - Elementary / Secondary	31,443
Total Instruction	\$6,834,533
2000 Support Services	
2100 Support Services - Students	278,563
2200 Support Services - Instructional Staff	556,323
2300 Support Services - Administration	916,627
2400 Support Services - Pupil Health	112,148
2500 Support Services - Business	191,715
2600 Operation and Maintenance of Plant Services	866,707
2700 Student Transportation Services	629,300
2800 Support Services - Central	500
Total Support Services	\$3,551,883
3000 Operation of Non-Instructional Services	
3200 Student Activities	386,283
Total Operation of Non-Instructional Services	\$386,283
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,101,696
5200 Interfund Transfers - Out	125,000
5900 Budgetary Reserve	50,608
Total Other Expenditures and Financing Uses	\$1,277,304
Total Estimated Expenditures and Other Financing Uses	\$12,050,003

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,556,282
200 Personnel Services - Employee Benefits	1,699,067
300 Purchased Professional and Technical Services	92,772
400 Purchased Property Services	8,038
500 Other Purchased Services	170,653
600 Supplies	69,750
Total Regular Programs - Elementary / Secondary	\$4,596,562
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	700,832
200 Personnel Services - Employee Benefits	595,057
300 Purchased Professional and Technical Services	170,729
400 Purchased Property Services	1,000
500 Other Purchased Services	203,422
600 Supplies	23,500
Total Special Programs - Elementary / Secondary	\$1,694,540
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	150,510
200 Personnel Services - Employee Benefits	108,128
500 Other Purchased Services	248,050
600 Supplies	5,100
800 Other Objects	200
Total Vocational Education	\$511,988
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,443
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	500
500 Other Purchased Services	5,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$31,443
Total Instruction	\$6,834,533
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	135,841
200 Personnel Services - Employee Benefits	95,822
300 Purchased Professional and Technical Services	43,900
500 Other Purchased Services	600
600 Supplies	2,400
Total Support Services - Students	\$278,563
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	218,258
200 Personnel Services - Employee Benefits	197,166

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	32,128
500 Other Purchased Services	12,622
600 Supplies	95,549
800 Other Objects	600
Total Support Services - Instructional Staff	\$556,323
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	449,326
200 Personnel Services - Employee Benefits	271,130
300 Purchased Professional and Technical Services	97,095
400 Purchased Property Services	350
500 Other Purchased Services	73,160
600 Supplies	20,266
800 Other Objects	5,300
Total Support Services - Administration	\$916,627
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	69,830
200 Personnel Services - Employee Benefits	35,768
300 Purchased Professional and Technical Services	4,250
500 Other Purchased Services	300
600 Supplies	2,000
Total Support Services - Pupil Health	\$112,148
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	106,045
200 Personnel Services - Employee Benefits	84,920
500 Other Purchased Services	500
800 Other Objects	250
Total Support Services - Business	\$191,715
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	251,822
200 Personnel Services - Employee Benefits	179,505
300 Purchased Professional and Technical Services	9,300
400 Purchased Property Services	66,350
500 Other Purchased Services	41,700
600 Supplies	318,030
Total Operation and Maintenance of Plant Services	\$866,707
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	622,000
600 Supplies	6,100
Total Student Transportation Services	\$629,300
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	500
Total Support Services - Central	\$500
Total Support Services	\$3,551,883

<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	188,629
200 Personnel Services - Employee Benefits	61,804
300 Purchased Professional and Technical Services	30,700
500 Other Purchased Services	53,500
600 Supplies	18,650
700 Property	24,000
800 Other Objects	9,000
Total Student Activities	\$386,283
Total Operation of Non-Instructional Services	\$386,283
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	274,140
900 Other Uses of Funds	827,556
Total Debt Service / Other Expenditures and Financing Uses	\$1,101,696
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	125,000
Total Interfund Transfers - Out	\$125,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,608
Total Budgetary Reserve	\$50,608
Total Other Expenditures and Financing Uses	\$1,277,304
TOTAL EXPENDITURES	\$12,050,003

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	3,892,385	3,892,385
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	450,000	450,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	7,500	7,500
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	\$4,349,885	\$4,349,885
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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	\$4,349,885	\$4,349,885
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	11,225,000	10,405,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	24,746	17,191
0540 Accumulated Compensated Absences	250,000	255,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	200,319	230,000
0599 Other Long-Term Liabilities		

Total General Fund	\$11,700,065	\$10,907,191
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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		
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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		
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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		
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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

2017-2018 Final General Fund Budget

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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

\$11,700,065

\$10,907,191

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	\$11,700,065	\$10,907,191
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Account Description	Amounts
0810 Nonspendable Fund Balance	116,199
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	2,150,102
0850 Unassigned Fund Balance	1,142,283
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,892,385
5900 Budgetary Reserve	50,608
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,059,192