

FINAL GENERAL FUND BUDGET


Fiscal Year 2017-2018

General Fund Budget Approval

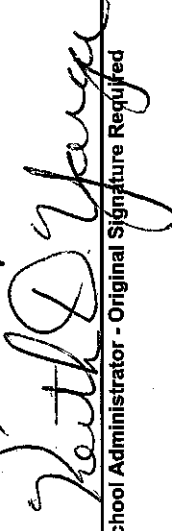
Date of Adoption of the General Fund Budget: 06/15/2017


President of the Board - Original Signature Required

June 15, 2017
Date


Secretary of the Board - Original Signature Required

June 15, 2017
Date


Chief School Administrator - Original Signature Required

June 15, 2017
Date

RICHARD A MEILY
Contact Person

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Telephone Extension

RMEILY@JCSDK12.ORG
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Juniata County SD	COUNTY : Juniata	AUN : 111343603
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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	\$37231322
Ending Unassigned Fund Balance	\$2530281
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

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

Yes
No

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

SIGNATURE OF SUPERINTENDENT <i>Keith D. Yarger</i>	DATE <i>6/20/17</i>
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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 County SD	County : Juniata	AUN Number : 111343603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-11-2017
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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>
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.	FUTURE COST
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	FUTURE COST

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,832,743
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,530,281
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,363,024</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,322,021
7000 Revenue from State Sources	18,788,421
8000 Revenue from Federal Sources	1,120,880
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$37,231,322</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$46,594,346</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	13,138,607
6112 Interim Real Estate Taxes	85,000
6113 Public Utility Realty Taxes	17,114
6114 Payments in Lieu of Current Taxes - State / Local	33,800
6120 Current Per Capita Taxes, Section 679	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	195,000
6150 Current Act 511 Taxes - Proportional Assessments	2,428,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	672,250
6500 Earnings on Investments	87,200
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	433,000
6920 Contributions and Donations from Private Sources	7,000
6940 Tuition from Patrons	39,550
6990 Refunds and Other Miscellaneous Revenue	20,000

REVENUE FROM LOCAL SOURCES \$17,322,021**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	10,294,823
7160 Tuition for Orphans Subsidy	93,500
7220 Vocational Education	133,125
7250 Migratory Children	440
7271 Special Education funds for School-Aged Pupils	1,725,726
7311 Pupil Transportation Subsidy	2,277,796
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	520,828
7505 Ready to Learn Block Grant	451,696
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	55,000
7810 State Share of Social Security and Medicare Taxes	604,759
7820 State Share of Retirement Contributions	2,572,728

REVENUE FROM STATE SOURCES \$18,788,421**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	880,880
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	140,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	100,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,120,880
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,231,322
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Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,138,607
Amount of Tax Relief for Homestead Exclusions	<u>\$520,828</u>
Total Approx. Tax Revenue:	\$13,659,435
Approx. Tax Levy for Tax Rate Calculation:	\$14,498,069

Juniata

Total

2016-17 Data		
a. Assessed Value	\$229,006,983	\$229,006,983
b. Real Estate Mills	60.8700	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,383,969,175	\$1,383,969,175
d. Assessed Value	\$231,709,593	\$231,709,593
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$13,939,655	\$13,939,655
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$13,939,655	\$13,939,655
(f Total * g)		
i. Base Mills Subject to Index	60.8700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$14,498,069	\$14,498,069
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	62.5700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,498,069	\$14,498,069
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,977,241
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,138,607
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,138,607	
Amount of Tax Relief for Homestead Exclusions	<u>\$520,828</u>	
Total Approx. Tax Revenue:	\$13,659,435	
Approx. Tax Levy for Tax Rate Calculation:	\$14,498,069	

	Juniata	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	62.8787	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,569,598	\$14,569,598
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		
V. Assessed Value Exclusion per Homestead	\$1,414.00	
Number of Homestead/Farmstead Properties	5920	5920
Median Assessed Value of Homestead Properties		\$20,020

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,138,607
Amount of Tax Relief for Homestead Exclusions	<u>\$520,828</u>
Total Approx. Tax Revenue:	\$13,659,435
Approx. Tax Levy for Tax Rate Calculation:	\$14,498,069

Juniata	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$520,828	Lowering RE Tax Rate	\$0	\$520,828
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$520,828

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>
Juniata	231,709,593	62.5700	14,498,069			94.00000%	
Totals:	231,709,593		14,498,069	- 520,828	= 13,977,241	X 94.00000%	= 13,138,607

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		65,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	65,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	130,000
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			202,500
			195,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,150,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	28,500
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,428,500
Total Act 511, Current Taxes			2,623,500
Act 511 Tax Limit -->		1,383,969,175 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	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> Juniata	60.8700	62.5700	2.80%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,612,609
1200 Special Programs - Elementary / Secondary	5,059,027
1300 Vocational Education	1,875,879
1400 Other Instructional Programs - Elementary / Secondary	187,748
1500 Nonpublic School Programs	43,095
Total Instruction	\$23,778,358
2000 Support Services	
2100 Support Services - Students	1,229,985
2200 Support Services - Instructional Staff	850,674
2300 Support Services - Administration	2,567,891
2400 Support Services - Pupil Health	522,971
2500 Support Services - Business	456,967
2600 Operation and Maintenance of Plant Services	2,230,391
2700 Student Transportation Services	3,185,000
Total Support Services	\$11,043,879
3000 Operation of Non-Instructional Services	
3200 Student Activities	630,440
3300 Community Services	6,525
Total Operation of Non-Instructional Services	\$636,965
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	321,400
Total Facilities Acquisition, Construction and Improvement Services	\$321,400
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,450,720
Total Other Expenditures and Financing Uses	\$1,450,720
Total Estimated Expenditures and Other Financing Uses	\$37,231,322

2017-2018 Final General Fund Budget

LEA : 111343603 Juniata County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,753,645
200 Personnel Services - Employee Benefits	5,847,278
300 Purchased Professional and Technical Services	201,000
400 Purchased Property Services	539,951
500 Other Purchased Services	779,975
600 Supplies	412,810
700 Property	66,000
800 Other Objects	11,950
Total Regular Programs - Elementary / Secondary	\$16,612,609
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,477,572
200 Personnel Services - Employee Benefits	1,590,230
300 Purchased Professional and Technical Services	183,500
400 Purchased Property Services	2,000
500 Other Purchased Services	764,025
600 Supplies	37,300
700 Property	2,500
800 Other Objects	1,900
Total Special Programs - Elementary / Secondary	\$5,059,027
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	796,579
200 Personnel Services - Employee Benefits	500,045
500 Other Purchased Services	555,555
600 Supplies	22,200
700 Property	1,500
Total Vocational Education	\$1,875,879
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	89,304
200 Personnel Services - Employee Benefits	62,444
500 Other Purchased Services	36,000
Total Other Instructional Programs - Elementary / Secondary	\$187,748
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	22,307
200 Personnel Services - Employee Benefits	20,788
Total Nonpublic School Programs	\$43,095
Total Instruction	\$23,778,358
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	705,598
200 Personnel Services - Employee Benefits	468,687
300 Purchased Professional and Technical Services	31,000
500 Other Purchased Services	6,000

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	17,700
800 Other Objects	1,000
Total Support Services - Students	\$1,229,985
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	262,287
200 Personnel Services - Employee Benefits	201,037
300 Purchased Professional and Technical Services	380,000
400 Purchased Property Services	500
600 Supplies	6,650
800 Other Objects	200
Total Support Services - Instructional Staff	\$850,674
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,382,343
200 Personnel Services - Employee Benefits	887,228
300 Purchased Professional and Technical Services	221,170
500 Other Purchased Services	23,750
600 Supplies	25,600
800 Other Objects	27,800
Total Support Services - Administration	\$2,567,891
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	333,541
200 Personnel Services - Employee Benefits	169,330
300 Purchased Professional and Technical Services	3,500
600 Supplies	16,600
Total Support Services - Pupil Health	\$522,971
2500 Support Services - Business	
100 Personnel Services - Salaries	217,798
200 Personnel Services - Employee Benefits	137,819
300 Purchased Professional and Technical Services	86,350
500 Other Purchased Services	7,500
600 Supplies	2,500
800 Other Objects	5,000
Total Support Services - Business	\$456,967
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	819,408
200 Personnel Services - Employee Benefits	525,371
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	107,100
500 Other Purchased Services	151,200
600 Supplies	567,062
700 Property	25,000
800 Other Objects	5,250
Total Operation and Maintenance of Plant Services	\$2,230,391
2700 Student Transportation Services	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,135,000
700 Property	50,000
Total Student Transportation Services	\$3,185,000
Total Support Services	\$11,043,879
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	248,771
200 Personnel Services - Employee Benefits	114,884
300 Purchased Professional and Technical Services	190,000
500 Other Purchased Services	31,285
600 Supplies	38,000
800 Other Objects	7,500
Total Student Activities	\$630,440
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	775
600 Supplies	3,750
Total Community Services	\$6,525
Total Operation of Non-Instructional Services	\$636,965
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	321,400
Total Facilities Acquisition, Construction and Improvement Services	\$321,400
Total Facilities Acquisition, Construction and Improvement Services	\$321,400
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	869,881
900 Other Uses of Funds	580,839
Total Debt Service / Other Expenditures and Financing Uses	\$1,450,720
Total Other Expenditures and Financing Uses	\$1,450,720
TOTAL EXPENDITURES	\$37,231,322

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	9,363,024	9,363,024
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,770,000	1,400,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	8,500,000	1,250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	10,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,768,024	\$12,148,024

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	\$19,768,024	\$12,148,024
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	25,272,224	24,891,318
0520 Extended-Term Financing Agreements Payable	790,682	618,853
0530 Lease-Purchase Obligations	963,019	531,947
0540 Accumulated Compensated Absences	545,404	540,202
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$27,571,329	\$26,582,320
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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 Noncurrent 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 Noncurrent 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 Noncurrent 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 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

06/30/2017 Estimate

06/30/2018 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

06/30/2017 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 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

06/30/2017 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 Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$27,571,329	\$26,582,320

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	325,000	325,000
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	\$325,000	\$325,000
TOTAL INDEBTEDNESS	\$27,896,329	\$26,907,320

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,832,743
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,530,281
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,363,024

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,363,024
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