

<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.	
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: \$152,924.00 Function 2200, Object 200: \$236,677.00	TUITION REIMBURSEMENT
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>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,028,478	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,605,946	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$9,634,424</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	17,535,984	
7000 Revenue from State Sources	19,360,920	
8000 Revenue from Federal Sources	1,130,140	
9000 Other Financing Sources	155,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$38,182,044</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$47,816,468</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,277,404
6112 Interim Real Estate Taxes	70,000
6113 Public Utility Realty Taxes	17,115
6114 Payments in Lieu of Current Taxes - State / Local	16,800
6120 Current Per Capita Taxes, Section 679	69,300
6140 Current Act 511 Taxes - Flat Rate Assessments	207,900
6150 Current Act 511 Taxes - Proportional Assessments	2,428,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	630,600
6500 Earnings on Investments	92,200
6700 Revenues from LEA Activities	115,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	441,615
6910 Rentals	4,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	80,550
6990 Refunds and Other Miscellaneous Revenue	80,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,535,984</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	10,357,093
7160 Tuition for Orphans Subsidy	120,000
7220 Vocational Education	75,855
7250 Migratory Children	440
7260 Workforce Investment Act (WIA)	55,000
7271 Special Education funds for School-Aged Pupils	1,731,857
7311 Pupil Transportation Subsidy	2,300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	520,832
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	695,296
7820 State Share of Retirement Contributions	2,939,851
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,360,920</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	875,269
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	148,871

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 NCLB, Title IV - 21st Century Schools	6,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,130,140</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	155,000
<b>OTHER FINANCING SOURCES</b>	<b>\$155,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>38,182,044</b>

Act 1 Index (current): 3.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$13,277,404
Amount of Tax Relief for Homestead Exclusions	<u>\$520,832</u>
Total Approx. Tax Revenue:	\$13,798,236
Approx. Tax Levy for Tax Rate Calculation:	\$14,645,730

Juniata	Total
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**2017-18 Data**

a. Assessed Value	\$231,709,593	\$231,709,593
b. Real Estate Mills	62.5700	

**I. 2018-19 Data**

c. 2016 STEB Market Value	\$1,430,401,447	\$1,430,401,447
d. Assessed Value	\$231,809,595	\$231,809,595
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2017-18 Calculations**

f. 2017-18 Tax Levy (a * b)	\$14,498,069	\$14,498,069
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**2018-19 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$14,498,069	\$14,498,069
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	62.5700	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$14,645,730	\$14,645,730

**I. 2018-19 Real Estate Tax Rate** **63.1800**  
 (k / d \* 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$14,645,730	\$14,645,730
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$14,124,898
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$13,277,404

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,277,404	
Amount of Tax Relief for Homestead Exclusions	<u>\$520,832</u>	
Total Approx. Tax Revenue:	\$13,798,236	
Approx. Tax Levy for Tax Rate Calculation:	\$14,645,730	

	Juniata	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	64.5722	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,968,456	\$14,968,456
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	\$1,368.00	
Number of Homestead/Farmstead Properties	5982	5982
Median Assessed Value of Homestead Properties		\$20,260

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,277,404
Amount of Tax Relief for Homestead Exclusions	<u>\$520,832</u>
Total Approx. Tax Revenue:	\$13,798,236
Approx. Tax Levy for Tax Rate Calculation:	\$14,645,730

Juniata

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$520,832	Lowering RE Tax Rate	\$0	\$520,832
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$520,832</b>

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	231,809,595	63.1800	14,645,730			94.00000%	
<b>Totals:</b>	<b>231,809,595</b>		<b>14,645,730</b>	520,832 =	14,124,898 X	94.00000% =	13,277,404

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		69,300
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	69,300
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	138,600
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>207,900</b>
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,428,500</b>
<b>Total Act 511, Current Taxes</b>			<b>2,636,400</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,430,401,447 X</b>	
		<b>Market Value</b>	<b>12 Mills (511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index		2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Juniata	62.5700	63.1800	0.98%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,712,268
1200 Special Programs - Elementary / Secondary	5,087,406
1300 Vocational Education	1,925,921
1400 Other Instructional Programs - Elementary / Secondary	230,068
1500 Nonpublic School Programs	44,440
<b>Total Instruction</b>	<b>\$24,000,103</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,357,400
2200 Support Services - Instructional Staff	722,835
2300 Support Services - Administration	2,402,353
2400 Support Services - Pupil Health	569,710
2500 Support Services - Business	475,103
2600 Operation and Maintenance of Plant Services	2,296,651
2700 Student Transportation Services	3,331,388
<b>Total Support Services</b>	<b>\$11,155,440</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	611,859
3300 Community Services	6,583
<b>Total Operation of Non-Instructional Services</b>	<b>\$618,442</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,383,059
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,383,059</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,182,044</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,627,429
200 Personnel Services - Employee Benefits	5,875,754
300 Purchased Professional and Technical Services	255,349
400 Purchased Property Services	535,701
500 Other Purchased Services	953,775
600 Supplies	436,760
700 Property	17,050
800 Other Objects	10,450
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,712,268</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,446,287
200 Personnel Services - Employee Benefits	1,690,835
300 Purchased Professional and Technical Services	266,534
400 Purchased Property Services	2,000
500 Other Purchased Services	632,000
600 Supplies	47,050
700 Property	2,500
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,087,406</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	806,313
200 Personnel Services - Employee Benefits	524,908
500 Other Purchased Services	575,000
600 Supplies	18,200
700 Property	1,500
<b>Total Vocational Education</b>	<b>\$1,925,921</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	39,268
200 Personnel Services - Employee Benefits	25,000
300 Purchased Professional and Technical Services	150,000
500 Other Purchased Services	15,800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$230,068</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	22,934
200 Personnel Services - Employee Benefits	21,506
<b>Total Nonpublic School Programs</b>	<b>\$44,440</b>
<b>Total Instruction</b>	<b>\$24,000,103</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	770,096
200 Personnel Services - Employee Benefits	558,954
300 Purchased Professional and Technical Services	18,300

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,750
600 Supplies	5,300
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$1,357,400</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	152,924
200 Personnel Services - Employee Benefits	236,677
300 Purchased Professional and Technical Services	310,384
400 Purchased Property Services	500
600 Supplies	21,650
800 Other Objects	700
<b>Total Support Services - Instructional Staff</b>	<b>\$722,835</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,235,706
200 Personnel Services - Employee Benefits	864,427
300 Purchased Professional and Technical Services	222,170
500 Other Purchased Services	28,650
600 Supplies	24,600
800 Other Objects	26,800
<b>Total Support Services - Administration</b>	<b>\$2,402,353</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	306,325
200 Personnel Services - Employee Benefits	247,085
600 Supplies	16,300
<b>Total Support Services - Pupil Health</b>	<b>\$569,710</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	228,519
200 Personnel Services - Employee Benefits	145,234
300 Purchased Professional and Technical Services	86,350
500 Other Purchased Services	7,500
600 Supplies	2,500
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$475,103</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	750,982
200 Personnel Services - Employee Benefits	468,443
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	206,697
500 Other Purchased Services	185,920
600 Supplies	608,859
700 Property	28,500
800 Other Objects	5,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,296,651</b>
<b>2700 Student Transportation Services</b>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	14,888
500 Other Purchased Services	3,280,000
700 Property	36,500
<b>Total Student Transportation Services</b>	<b>\$3,331,388</b>
<b>Total Support Services</b>	<b>\$11,155,440</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	231,882
200 Personnel Services - Employee Benefits	106,977
300 Purchased Professional and Technical Services	190,000
500 Other Purchased Services	37,500
600 Supplies	38,000
800 Other Objects	7,500
<b>Total Student Activities</b>	<b>\$611,859</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	833
600 Supplies	3,750
<b>Total Community Services</b>	<b>\$6,583</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$618,442</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	25,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$25,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,701,061
900 Other Uses of Funds	681,998
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,383,059</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,383,059</b>
<b>TOTAL EXPENDITURES</b>	<b>\$38,182,044</b>

**Cash and Short-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	9,634,000	9,634,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,100,000	1,050,000
Capital Reserve Fund - § 1431	10,000,000	
Other Capital Projects Fund		
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		
Investment Trust Fund	3,000	3,000
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$20,887,000</b>	<b>\$10,837,000</b>

**Long-Term Investments**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
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

\$20,887,000

\$10,837,000

**Long-Term Indebtedness**

06/30/2018 Estimate

06/30/2019 Projection

**General 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 General Fund**

**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**

**Short-Term Payables**

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	350,000	350,000
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		
<b>Total Short-Term Payables</b>	<b>\$350,000</b>	<b>\$350,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$350,000</b>	<b>\$350,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,028,478
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,605,946
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,634,424</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,634,424</b>
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