

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

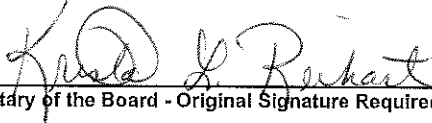
## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2018



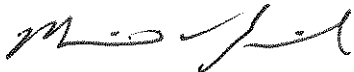
President of the Board - Original Signature Required

06/13/2018  
Date



Secretary of the Board - Original Signature Required

06/13/2018  
Date



Chief School Administrator - Original Signature Required

6/13/18  
Date

Brad Howe

Contact Person

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Telephone Extension

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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 : 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 2018-2019 (compared to 2017-2018 )?

Yes   
No


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

Total Budgeted Expenditures	\$12333282
Ending Unassigned Fund Balance	\$1171573
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 6/11/18
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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)

<b>School District Name :</b> Juniata Valley SD	<b>County :</b> Huntingdon	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 05-9-2018
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$16,532.03 C x 2%: \$12,600.72</p>	<p>The difference in values is the result of the reallocation of \$15,524.21 of excess Homestead/Farmstead exclusions among the remaining 1,536 eligible properties.</p>
5120	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$5,000.00 . Provide a justification.</p>	<p>This amount represents budgeted expenditures for Object 240-Tuition Reimbursements. Since these expenditures may only be reported under specific functions, I am not able to place the benefits under the function used for the employee's salary.</p>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$5,000.00</p>	<p>This amount represents budgeted expenditures for Object 240-Tuition Reimbursements. Since these expenditures may only be reported under specific functions, I am not able to place the benefits under the function used for the employee's salary.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>The Budgetary Reserve is maintained for unexpected rate increases, unanticipated expenditures, etc.</p>
8080	<p>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.</p>	<p>The Unassigned Fund Balance is maintained to provide funds for general use, especially in the event of a state budget impasse.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Committed Fund Balance is designated for emergency capital repairs and anticipated increased PSERS contributions.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Assigned Fund Balance is designated for future energy efficiency enhancements, building security additions, technology infrastructure improvements and building renovations.</p>

<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	115,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	1,175,102
0850 Unassigned Fund Balance	1,171,573
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,946,675</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	4,237,810
7000 Revenue from State Sources	7,838,365
8000 Revenue from Federal Sources	265,743
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$12,341,918</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$15,288,593</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,557,377
6113 Public Utility Realty Taxes	3,850
6114 Payments in Lieu of Current Taxes - State / Local	36,776
6120 Current Per Capita Taxes, Section 679	13,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	640,000
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	542,857
6400 Delinquencies on Taxes Levied / Assessed by the LEA	214,900
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	32,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	121,950
6910 Rentals	1,300
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	15,500

**REVENUE FROM LOCAL SOURCES \$4,237,810****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	5,057,177
7160 Tuition for Orphans Subsidy	17,500
7220 Vocational Education	27,967
7271 Special Education funds for School-Aged Pupils	531,389
7311 Pupil Transportation Subsidy	428,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,170
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	189,140
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,500
7340 State Property Tax Reduction Allocation	210,036
7505 Ready to Learn Block Grant	142,555
7810 State Share of Social Security and Medicare Taxes	232,436
7820 State Share of Retirement Contributions	973,495

**REVENUE FROM STATE SOURCES \$7,838,365****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	169,297
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	26,721
8517 NCLB, Title IV - 21st Century Schools	12,618
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	56,107

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$265,743</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>12,341,918</b>
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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,557,377</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$630,036</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,187,413</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,455,867</b>

	Huntingdon	Total
<hr/>		
<b>2017-18 Data</b>		
a. Assessed Value	\$66,181,280	\$66,181,280
b. Real Estate Mills	51.3500	
<b>I. 2018-19 Data</b>		
c. 2016 STEB Market Value	\$274,950,854	\$274,950,854
d. Assessed Value	\$67,300,240	\$67,300,240
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2017-18 Calculations</b>		
f. 2017-18 Tax Levy	\$3,398,409	\$3,398,409
(a * b)		
<b>2018-19 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2017-18 Tax Levy</b>	<b>\$3,398,409</b>	<b>\$3,398,409</b>
(f Total * g)		
i. Base Mills Subject to Index	51.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.50000%	90.50000%
k. Tax Levy Needed	\$3,455,867	\$3,455,867
(Approx. Tax Levy * g)		
<b>I. 2018-19 Real Estate Tax Rate</b>	<b>51.3500</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$3,455,867</b>	<b>\$3,455,867</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,825,831
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,557,377
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,557,377</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$630,036</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$3,187,413</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,455,867</b>	

<b>Huntingdon</b>	<b>Total</b>
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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	53.0959	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,573,367	\$3,573,367
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,673.00	
Number of Homestead/Farmstead Properties	1641	1641
Median Assessed Value of Homestead Properties		\$25,880

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,557,377</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$630,036</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$3,187,413</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$3,455,867</b>

<b>Huntingdon</b>		<b>Total</b>
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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	\$210,036	Lowering RE Tax Rate	\$0	\$210,036
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$630,036</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>
Huntingdon	67,300,240	51.3500	3,455,867			90.50000%	
<b>Totals:</b>	<b>67,300,240</b>		<b>3,455,867</b>	630,036 =	2,825,831 X	90.50000% =	2,557,377

	<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%	691,892	640,000
<b>Total Current Taxpayer Relief Taxes – Proportional Assessments</b>			<b>691,892</b>	<b>640,000</b>
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>13,500</b>	<b>13,000</b>
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%	543,629	502,857
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>583,629</b>	<b>542,857</b>
<b>Total Act 511, Current Taxes</b>				<b>555,857</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>274,950,854 X</b>	<b>12</b>	<b>3,299,410</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u> Huntingdon	51.3500	51.3500	0.00%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	0.700%	0.700%	0.00%	Yes	3.4%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6151	Current Act 511 Earned Income Taxes	0.550%	0.550%	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,651,440
1200 Special Programs - Elementary / Secondary	1,874,748
1300 Vocational Education	550,556
1400 Other Instructional Programs - Elementary / Secondary	14,342
<b>Total Instruction</b>	<b>\$7,091,086</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	280,517
2200 Support Services - Instructional Staff	586,218
2300 Support Services - Administration	892,234
2400 Support Services - Pupil Health	114,468
2500 Support Services - Business	196,150
2600 Operation and Maintenance of Plant Services	818,332
2700 Student Transportation Services	646,000
2800 Support Services - Central	5,500
<b>Total Support Services</b>	<b>\$3,539,419</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	403,131
<b>Total Operation of Non-Instructional Services</b>	<b>\$403,131</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,106,646
5200 Interfund Transfers - Out	143,000
5900 Budgetary Reserve	58,636
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,308,282</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$12,341,918</b>

## 2018-2019 Final General Fund Budget

LEA : 111312804 Juniata Valley SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,580,603
200 Personnel Services - Employee Benefits	1,695,730
300 Purchased Professional and Technical Services	57,819
400 Purchased Property Services	8,038
500 Other Purchased Services	200,125
600 Supplies	109,125
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,651,440</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	765,996
200 Personnel Services - Employee Benefits	667,677
300 Purchased Professional and Technical Services	183,525
400 Purchased Property Services	1,000
500 Other Purchased Services	232,950
600 Supplies	23,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,874,748</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	153,618
200 Personnel Services - Employee Benefits	110,631
500 Other Purchased Services	281,007
600 Supplies	5,100
800 Other Objects	200
<b>Total Vocational Education</b>	<b>\$550,556</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	842
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	500
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$14,342</b>
<b>Total Instruction</b>	<b>\$7,091,086</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	138,590
200 Personnel Services - Employee Benefits	93,977
300 Purchased Professional and Technical Services	44,800
500 Other Purchased Services	750
600 Supplies	2,400
<b>Total Support Services - Students</b>	<b>\$280,517</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	244,238
200 Personnel Services - Employee Benefits	187,967
300 Purchased Professional and Technical Services	30,378

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	14,838
600 Supplies	108,197
800 Other Objects	600
<b>Total Support Services - Instructional Staff</b>	<b>\$586,218</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	465,514
200 Personnel Services - Employee Benefits	254,925
300 Purchased Professional and Technical Services	86,880
400 Purchased Property Services	350
500 Other Purchased Services	67,315
600 Supplies	12,250
800 Other Objects	5,000
<b>Total Support Services - Administration</b>	<b>\$892,234</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	71,085
200 Personnel Services - Employee Benefits	36,833
300 Purchased Professional and Technical Services	4,250
500 Other Purchased Services	300
600 Supplies	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$114,468</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	108,614
200 Personnel Services - Employee Benefits	86,786
500 Other Purchased Services	500
800 Other Objects	250
<b>Total Support Services - Business</b>	<b>\$196,150</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	259,841
200 Personnel Services - Employee Benefits	171,741
300 Purchased Professional and Technical Services	3,800
400 Purchased Property Services	69,900
500 Other Purchased Services	35,000
600 Supplies	278,050
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$818,332</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	1,200
500 Other Purchased Services	639,000
600 Supplies	5,800
<b>Total Student Transportation Services</b>	<b>\$646,000</b>
<b>2800 Support Services - Central</b>	
200 Personnel Services - Employee Benefits	5,000
300 Purchased Professional and Technical Services	500
<b>Total Support Services - Central</b>	<b>\$5,500</b>
<b>Total Support Services</b>	<b>\$3,539,419</b>

<u>Description</u>	<u>Amount</u>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	200,607
200 Personnel Services - Employee Benefits	64,624
300 Purchased Professional and Technical Services	35,250
500 Other Purchased Services	52,000
600 Supplies	40,450
700 Property	1,000
800 Other Objects	9,200
<b>Total Student Activities</b>	<b>\$403,131</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$403,131</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	263,618
900 Other Uses of Funds	843,028
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,106,646</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	143,000
<b>Total Interfund Transfers - Out</b>	<b>\$143,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	58,636
<b>Total Budgetary Reserve</b>	<b>\$58,636</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,308,282</b>
<b>TOTAL EXPENDITURES</b>	<b>\$12,341,918</b>



**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

General Fund	3,202,018	3,202,018
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	1,600,152	419,156
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000	2,000
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**

**\$4,804,170**

**\$3,623,174**

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,804,170</b>	<b>\$3,623,174</b>
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**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 Projection**

**General Fund**

0510 Bonds Payable	10,405,000	9,570,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	17,191	9,163
0540 Accumulated Compensated Absences	295,000	300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	280,000	300,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$10,997,191</b>	<b>\$10,179,163</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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

## 2018-2019 Final General Fund Budget

LEA : 111312804 Juniata Valley SD

Printed 6/15/2018 10:31:54 AM

Page - 3 of 6

**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**

**\$10,997,191**

**\$10,179,163**

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$10,997,191</b>	<b>\$10,179,163</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	115,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	1,175,102
0850 Unassigned Fund Balance	1,171,573
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,946,675</b>
<b>5900 Budgetary Reserve</b>	<b>58,636</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,120,311</b>