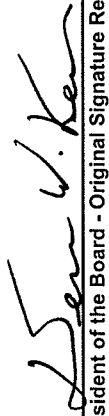


# FINAL GENERAL FUND BUDGET

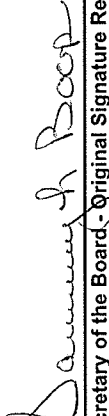
Fiscal Year 2019-2020

## General Fund Budget Approval

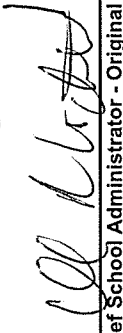
Date of Adoption of the General Fund Budget: 06/11/2019

  
President of the Board - Original Signature Required

06-11-19  
Date

  
Secretary of the Board - Original Signature Required

06-11-19  
Date

  
Chief School Administrator - Original Signature Required

6/11/19  
Date

Thomas R Caruso  
Contact Person

(570)966-8200  
Telephone

Extn :8207  
Extension

tcaruso@mifflinburg.org  
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflinburg Area SD	COUNTY : Union	AUN : 116605003
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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%

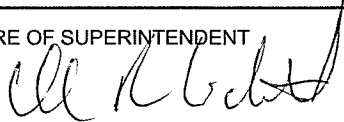
Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?  
 Yes  No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$32757501
Ending Unassigned Fund Balance	\$1484294
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.5%

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 6/12/19
--	-----------------

DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflinburg Area SD	County : Union	AUN Number : 116605003
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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  06-11-19
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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.	The unassigned fund balance provides the school board the ability to be prepared for emergency needs as well as other non anticipated regular and special education needs.
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 school district has approved three amounts as Committed Fund Balance. 1) Future PSERS rate increases; \$1.3 million. 2) Future OPEB Liabilities; \$1.3 million. 3) Future Capital Projects; \$3.9 million

<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	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,298,911
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,798,911</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,982,558
7000 Revenue from State Sources	14,375,826
8000 Revenue from Federal Sources	584,500
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$31,942,884</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$40,741,795</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,603,078
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	139,000
6120 Current Per Capita Taxes, Section 679	42,800
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	4,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	520,000
6500 Earnings on Investments	334,500
6700 Revenues from LEA Activities	66,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	325,000
6910 Rentals	32,280
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	22,000
6960 Services Provided Other Local Governmental Units / LEAs	2,500
6990 Refunds and Other Miscellaneous Revenue	53,500

**REVENUE FROM LOCAL SOURCES \$16,982,558**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,988,332
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	58,000
7271 Special Education funds for School-Aged Pupils	1,395,253
7311 Pupil Transportation Subsidy	925,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	318,141
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	570,345
7360 Safe Schools	50,000
7505 Ready to Learn Block Grant	354,755
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000
7810 State Share of Social Security and Medicare Taxes	480,000
7820 State Share of Retirement Contributions	2,150,000

**REVENUE FROM STATE SOURCES \$14,375,826**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	470,000
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Amount

**REVENUE FROM FEDERAL SOURCES**

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	82,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$584,500</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>31,942,884</b>
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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$10,603,078

Amount of Tax Relief for Homestead Exclusions \$570,345

Total Approx. Tax Revenue: \$11,173,423

Approx. Tax Levy for Tax Rate Calculation: \$11,755,026

Union

Total

2018-19 Data		
a. Assessed Value	\$900,320,000	\$900,320,000
b. Real Estate Mills	12.5139	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$1,029,902,731	\$1,029,902,731
d. Assessed Value	\$912,657,300	\$912,657,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$11,266,514	\$11,266,514
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$11,266,514	\$11,266,514
(f Total * g)		
i. Base Mills Subject to Index	12.5139	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.80000%	94.80000%
k. Tax Levy Needed	\$11,755,026	\$11,755,026
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>12.8800</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,755,026	\$11,755,026
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,184,681
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,603,078
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,603,078</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$570,345</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$11,173,423</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$11,755,026</b>	
	<b>Union</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	12.8893	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,763,514	\$11,763,514
<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	\$12,339.00	
Number of Homestead/Farmstead Properties	3633	3633
Median Assessed Value of Homestead Properties		\$114,400

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Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,603,078</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$570,345</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$11,173,423</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$11,755,026</b>

<b>Union</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$570,345	Lowering RE Tax Rate	\$0	\$570,345
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$570,345</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>
Union	912,657,300	12.8800	11,755,026			94.80000%	
<b>Totals:</b>	<b>912,657,300</b>		<b>11,755,026</b>	570,345 =	11,184,681 X	94.80000% =	10,603,078

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		42,800
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	65,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
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 65,000 65,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.550%	0.000%	4,600,000	4,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	150,000	150,000
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 4,750,000 4,750,000**

**Total Act 511, Current Taxes 4,815,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,029,902,731 X</b>	<b>12</b>	<b>12,358,833</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Union	12.5139	12.8800	2.93%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,614,185
1200 Special Programs - Elementary / Secondary	3,546,572
1300 Vocational Education	1,868,951
1400 Other Instructional Programs - Elementary / Secondary	122,000
1600 Adult Education Programs	3,100
<b>Total Instruction</b>	<b>\$19,154,808</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,258,192
2200 Support Services - Instructional Staff	884,129
2300 Support Services - Administration	2,059,847
2400 Support Services - Pupil Health	296,492
2500 Support Services - Business	446,197
2600 Operation and Maintenance of Plant Services	2,967,686
2700 Student Transportation Services	1,976,203
2800 Support Services - Central	1,101,563
2900 Other Support Services	1,000
<b>Total Support Services</b>	<b>\$10,991,309</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	579,972
3300 Community Services	6,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$585,972</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,525,412
5200 Interfund Transfers - Out	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,025,412</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$32,757,501</b>

## 2019-2020 Final General Fund Budget

LEA : 116605003 Mifflinburg Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,325,454
200 Personnel Services - Employee Benefits	5,180,931
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	4,000
500 Other Purchased Services	484,250
600 Supplies	588,100
700 Property	10,000
800 Other Objects	3,450
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,614,185</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,673,237
200 Personnel Services - Employee Benefits	1,003,835
300 Purchased Professional and Technical Services	470,000
500 Other Purchased Services	340,300
600 Supplies	54,500
800 Other Objects	4,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,546,572</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	115,406
200 Personnel Services - Employee Benefits	86,845
400 Purchased Property Services	500
500 Other Purchased Services	1,656,200
600 Supplies	6,500
700 Property	3,500
<b>Total Vocational Education</b>	<b>\$1,868,951</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	112,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$122,000</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	100
<b>Total Adult Education Programs</b>	<b>\$3,100</b>
<b>Total Instruction</b>	<b>\$19,154,808</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	605,161
200 Personnel Services - Employee Benefits	447,931
300 Purchased Professional and Technical Services	163,000
500 Other Purchased Services	500
600 Supplies	41,200
800 Other Objects	400

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,258,192</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	388,669
200 Personnel Services - Employee Benefits	382,160
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	5,000
500 Other Purchased Services	4,000
600 Supplies	85,500
800 Other Objects	800
<b>Total Support Services - Instructional Staff</b>	<b>\$884,129</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	971,846
200 Personnel Services - Employee Benefits	738,001
300 Purchased Professional and Technical Services	70,350
400 Purchased Property Services	58,300
500 Other Purchased Services	150,750
600 Supplies	45,000
800 Other Objects	25,600
<b>Total Support Services - Administration</b>	<b>\$2,059,847</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	147,035
200 Personnel Services - Employee Benefits	143,957
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	1,000
600 Supplies	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$296,492</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	218,784
200 Personnel Services - Employee Benefits	202,713
300 Purchased Professional and Technical Services	5,700
400 Purchased Property Services	4,500
500 Other Purchased Services	1,000
600 Supplies	9,000
800 Other Objects	4,500
<b>Total Support Services - Business</b>	<b>\$446,197</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	837,148
200 Personnel Services - Employee Benefits	781,888
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	299,500
500 Other Purchased Services	115,500
600 Supplies	863,400
700 Property	25,000
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,967,686</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	88,361
200 Personnel Services - Employee Benefits	35,692
400 Purchased Property Services	3,900
500 Other Purchased Services	1,810,500
600 Supplies	37,500
800 Other Objects	250
<b>Total Student Transportation Services</b>	<b>\$1,976,203</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	338,496
200 Personnel Services - Employee Benefits	301,517
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	25,000
500 Other Purchased Services	28,000
600 Supplies	300,750
700 Property	75,000
800 Other Objects	800
<b>Total Support Services - Central</b>	<b>\$1,101,563</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	1,000
<b>Total Other Support Services</b>	<b>\$1,000</b>
<b>Total Support Services</b>	<b>\$10,991,309</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	224,016
200 Personnel Services - Employee Benefits	41,056
300 Purchased Professional and Technical Services	95,500
400 Purchased Property Services	500
500 Other Purchased Services	70,200
600 Supplies	113,700
700 Property	30,000
800 Other Objects	5,000
<b>Total Student Activities</b>	<b>\$579,972</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	3,000
<b>Total Community Services</b>	<b>\$6,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$585,972</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	750,412
900 Other Uses of Funds	775,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,525,412</b>



<u>Description</u>	<u>Amount</u>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	500,000
<b>Total Interfund Transfers - Out</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,025,412</b>
<b>TOTAL EXPENDITURES</b>	<b>\$32,757,501</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	10,970,000	9,870,000
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 Cash and Short-Term Investments</b>	<b>\$10,970,000</b>	<b>\$9,870,000</b>
--	---------------------	--------------------

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$10,970,000** **\$9,870,000**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	23,295,000	22,520,000
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 General Fund</b>	<b>\$23,295,000</b>	<b>\$22,520,000</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**

**06/30/2019 Estimate**

**06/30/2020 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

## 2019-2020 Final General Fund Budget

LEA : 116605003 Mifflinburg Area SD

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**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 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**

**06/30/2019 Estimate**

**06/30/2020 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**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$23,295,000</b>	<b>\$22,520,000</b>



**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 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>\$23,295,000</b>	<b>\$22,520,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,484,294
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,984,294</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,024,294</b>
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