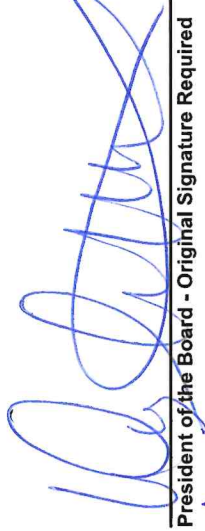


# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023

  
\_\_\_\_\_  
President of the Board - Original Signature Required

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Renee M Jilinski


Contact Person

[rjilinski@mifflinburg.org](mailto:rjilinski@mifflinburg.org)

Email Address

  
\_\_\_\_\_  
Date 8-1-2023

  
\_\_\_\_\_  
Date 8-1-23

  
\_\_\_\_\_  
Date 8-1-23

(570)966-8207

Telephone

Extn :

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2023-2024 (compared to 2022-2023 )?

Yes ☒  
No ☐

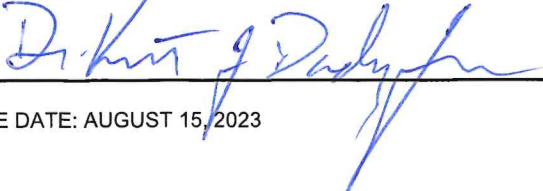
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$38383403
Ending Unassigned Fund Balance	\$340901
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.88%

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 6.13.2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

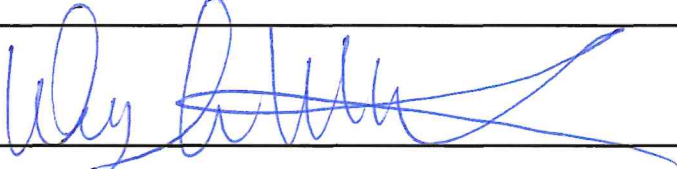
24 PS 6-687(a)(1)

(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 6-13-2023
--	-------------------

DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$558,868.00</div> <div>Function 2200, Object 200: \$636,961.00</div>	Tuition Reimbursement (Object 240) budgeted according to the Collective Bargaining Agreement. The maximum credit payout in the fiscal year is 300 credits at 75% Penn State Graduate rate.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve for athletics and school sponsored extra-curricular activities achieving District, Regional, State and National competition levels.
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.	Unassigned Fund Balance for use by the board for unanticipated expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance for future pension costs, OPEB, Capital Projects, Construction & Improvements and Future Funding Stabilization.

<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	10,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,200,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	20,910,062
7000 Revenue from State Sources	16,431,510
8000 Revenue from Federal Sources	882,732
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$38,224,304</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$48,424,304</u></b>

LEA : 116605003     Mifflinburg Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,183,006
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	114,650
6120 Current Per Capita Taxes, Section 679	38,350
6140 Current Act 511 Taxes - Flat Rate Assessments	76,700
6150 Current Act 511 Taxes - Proportional Assessments	6,177,997
6400 Delinquencies on Taxes Levied / Assessed by the LEA	505,000
6500 Earnings on Investments	262,700
6700 Revenues from LEA Activities	65,715
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,714
6910 Rentals	16,955
6920 Contributions and Donations from Private Sources	29,000
6940 Tuition from Patrons	42,000
6990 Refunds and Other Miscellaneous Revenue	31,275
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$20,910,062</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,027,326
7112 Basic Education Funding-Social Security	500,000
7160 Tuition for Orphans Subsidy	38,000
7220 Vocational Education	94,000
7271 Special Education funds for School-Aged Pupils	1,504,935
7311 Pupil Transportation Subsidy	1,030,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	216,388
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,500
7340 State Property Tax Reduction Allocation	718,878
7360 Safe Schools	259,686
7505 Ready to Learn Block Grant	354,755
7820 State Share of Retirement Contributions	2,629,042
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,431,510</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	508,458
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	73,208
8517 Title IV - 21st Century Schools	40,134

LEA : 116605003     Mifflinburg Area SD

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	75,374
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	155,861
8751 ARP ESSER Learning Loss	17,257
8754 ARP ESSER Homeless Children and Youth Funds	12,440
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$882,732</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>38,224,304</b>

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,183,006	
Amount of Tax Relief for Homestead Exclusions	<u>\$718,878</u>	
Total Approx. Tax Revenue:	\$13,901,884	
Approx. Tax Levy for Tax Rate Calculation:	\$14,309,606	
	Union	Total

2022-23 Data		
a. Assessed Value	\$936,337,350	\$936,337,350
b. Real Estate Mills	14.4300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,135,136,843	\$1,135,136,843
d. Assessed Value	\$948,975,780	\$948,975,780
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$13,511,348	\$13,511,348
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$13,511,348	\$13,511,348
(f Total * g)		
i. Base Mills Subject to Index	14.4300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$14,309,606	\$14,309,606
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	15.0790	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,309,606	\$14,309,606
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,590,728
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,183,006
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,183,006	
Amount of Tax Relief for Homestead Exclusions	<u>\$718,878</u>	
Total Approx. Tax Revenue:	\$13,901,884	
Approx. Tax Levy for Tax Rate Calculation:	\$14,309,606	
	Union	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.2092	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,433,162	\$14,433,162
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	\$15,892.00	
Number of Homestead/Farmstead Properties	3033	3033
Median Assessed Value of Homestead Properties		\$119,700

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,183,006
Amount of Tax Relief for Homestead Exclusions	<u>\$718,878</u>
Total Approx. Tax Revenue:	\$13,901,884
Approx. Tax Levy for Tax Rate Calculation:	\$14,309,606

	Union	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$718,878	Lowering RE Tax Rate \$0 \$718,878
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$718,878

2023-2024 Final General Fund Budget

Local Education Agency Tax Data

LEA : 116605003 Mifflinburg Area SD

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111	Current Real Estate Taxes			Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills				
Union	948,975,780	15.0790	14,309,606			97.00000%	
Totals:	948,975,780		14,309,606	- 718,878 =	13,590,728 X	97.00000%	= 13,183,006

		Rate		Estimated Revenue	
6120	Current Per Capita Taxes, Section 679	\$5.00		38,350	
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$10.00	\$0.00	76,700	76,700
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				76,700	76,700
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.550%	0.000%	5,902,997	5,902,997
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	275,000	275,000
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				6,177,997	6,177,997
Total Act 511, Current Taxes					6,254,697

Act 511 Tax Limit -->	1,135,136,843 X	12	13,621,642
	Market Value	Mills	(511 Limit)

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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Union	14.4300	15.0790	4.50%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.4%				

LEA : 116605003     Mifflinburg Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,251,781
1200 Special Programs - Elementary / Secondary	5,131,374
1300 Vocational Education	1,642,974
1400 Other Instructional Programs - Elementary / Secondary	166,353
<b>Total Instruction</b>	<b>\$22,192,482</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,374,769
2200 Support Services - Instructional Staff	1,334,068
2300 Support Services - Administration	2,225,657
2400 Support Services - Pupil Health	339,154
2500 Support Services - Business	504,432
2600 Operation and Maintenance of Plant Services	3,522,037
2700 Student Transportation Services	2,078,055
2800 Support Services - Central	925,799
<b>Total Support Services</b>	<b>\$12,303,971</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	906,505
3300 Community Services	6,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$912,505</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	39,783
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$39,783</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,469,662
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	165,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,934,662</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,383,403</b>

LEA : 116605003     Mifflinburg Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,133,850
200 Personnel Services - Employee Benefits	5,637,556
300 Purchased Professional and Technical Services	62,000
400 Purchased Property Services	4,480
500 Other Purchased Services	1,158,790
600 Supplies	252,495
800 Other Objects	2,610
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,251,781</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,127,465
200 Personnel Services - Employee Benefits	1,348,485
300 Purchased Professional and Technical Services	689,000
500 Other Purchased Services	921,072
600 Supplies	42,922
800 Other Objects	2,430
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,131,374</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	132,991
200 Personnel Services - Employee Benefits	67,793
500 Other Purchased Services	1,433,510
600 Supplies	8,680
<b>Total Vocational Education</b>	<b>\$1,642,974</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	105,946
200 Personnel Services - Employee Benefits	49,857
600 Supplies	10,550
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$166,353</b>
<b>Total Instruction</b>	<b>\$22,192,482</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	669,736
200 Personnel Services - Employee Benefits	530,388
300 Purchased Professional and Technical Services	106,272
500 Other Purchased Services	575
600 Supplies	57,738
800 Other Objects	10,060
<b>Total Support Services - Students</b>	<b>\$1,374,769</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	558,868
200 Personnel Services - Employee Benefits	636,961
300 Purchased Professional and Technical Services	65,575
500 Other Purchased Services	1,200

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<u>Description</u>	<u>Amount</u>
600 Supplies	70,129
800 Other Objects	1,335
<b>Total Support Services - Instructional Staff</b>	<b>\$1,334,068</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,099,406
200 Personnel Services - Employee Benefits	843,742
300 Purchased Professional and Technical Services	71,800
500 Other Purchased Services	114,825
600 Supplies	18,150
800 Other Objects	77,734
<b>Total Support Services - Administration</b>	<b>\$2,225,657</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	173,745
200 Personnel Services - Employee Benefits	159,019
400 Purchased Property Services	800
500 Other Purchased Services	40
600 Supplies	5,550
<b>Total Support Services - Pupil Health</b>	<b>\$339,154</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	238,400
200 Personnel Services - Employee Benefits	215,487
600 Supplies	48,945
800 Other Objects	1,600
<b>Total Support Services - Business</b>	<b>\$504,432</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,056,139
200 Personnel Services - Employee Benefits	960,723
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	281,193
500 Other Purchased Services	130,267
600 Supplies	1,086,765
800 Other Objects	950
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,522,037</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	136,198
200 Personnel Services - Employee Benefits	76,732
500 Other Purchased Services	1,865,000
800 Other Objects	125
<b>Total Student Transportation Services</b>	<b>\$2,078,055</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	185,324
200 Personnel Services - Employee Benefits	123,026
300 Purchased Professional and Technical Services	69,675
400 Purchased Property Services	5,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	49,670
600 Supplies	492,504
800 Other Objects	600
<b>Total Support Services - Central</b>	<b>\$925,799</b>
<b>Total Support Services</b>	<b>\$12,303,971</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	391,962
200 Personnel Services - Employee Benefits	176,876
300 Purchased Professional and Technical Services	81,260
400 Purchased Property Services	30,577
500 Other Purchased Services	86,040
600 Supplies	122,885
800 Other Objects	16,905
<b>Total Student Activities</b>	<b>\$906,505</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	6,000
<b>Total Community Services</b>	<b>\$6,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$912,505</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	39,783
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$39,783</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$39,783</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,068,050
900 Other Uses of Funds	1,401,612
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,469,662</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	300,000
<b>Total Interfund Transfers - Out</b>	<b>\$300,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	165,000
<b>Total Budgetary Reserve</b>	<b>\$165,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,934,662</b>
<b>TOTAL EXPENDITURES</b>	<b>\$38,383,403</b>



LEA : 116605003     Mifflinburg Area SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	11,700,000	11,500,000
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 Cash and Short-Term Investments	\$11,700,000	\$11,500,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 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		

LEA : 116605003     Mifflinburg Area SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$11,700,000	\$11,500,000

LEA : 116605003     Mifflinburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	29,541,350	27,157,700
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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>\$29,541,350</b>	<b>\$27,157,700</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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>\$29,541,350</b>	<b>\$27,157,700</b>

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$29,541,350	\$27,157,700



Account Description	Amounts
0810 Nonspendable Fund Balance	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,700,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	340,901
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,040,901
5900 Budgetary Reserve	165,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,245,901