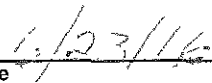

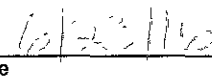


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required  
\_\_\_\_\_  
Date

Autumn D Fiscus

(717)248-0148

Extn 2518

Contact Person

Telephone

Extension

adf16@mcsdk12.org

Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflin County SD	County : Mifflin	AUN Number : 111444602
---	---------------------	---------------------------

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
--	------

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

# **CERTIFICATION OF ESTIMATED ENDING FUND BALANCE** **FROM 2016-2017 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT Mifflin County SD	COUNTY Mifflin	AUN 111444602
--------------------------------------	-------------------	------------------

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 2016-2017 (compared to 2015-2016 )?

Yes

No

☒

If yes, see information below, taken from the 2016-2017 General Fund Budget

Total Budgeted Expenditures	\$74481366
Ending Unassigned Fund Balance	\$4506368
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6 1%

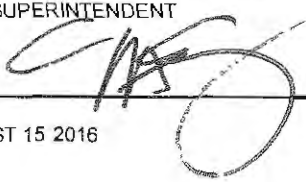
The Estimated Ending Unassigned Fund Balance is within the allowable limits

Yes

No

☒

I hereby certify that the above information is accurate and complete

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/16
--	-----------------

DUE DATE AUGUST 15 2016

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,340,000
0850 Unassigned Fund Balance	3,646,609
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>5,986,609</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	32,673,584
7000 Revenue from State Sources	36,441,625
8000 Revenue from Federal Sources	3,885,916
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>73,001,125</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>78,987,734</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	22,577,288
6113 Public Utility Realty Taxes	35,523
6114 Payments in Lieu of Current Taxes - State / Local	229,075
6120 Current Per Capita Taxes, Section 679	109,000
6140 Current Act 511 Taxes - Flat Rate Assessments	199,000
6150 Current Act 511 Taxes - Proportional Assessments	6,073,275
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,355,000
6500 Earnings on Investments	5,800
6700 Revenues from LEA Activities	87,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	734,000
6910 Rentals	30,000
6940 Tuition from Patrons	66,563
6960 Services Provided Other Local Governmental Units / LEAs	112,360
6990 Refunds and Other Miscellaneous Revenue	59,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>32,673,584</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	20,270,490
7180 Tuition for Orphans Subsidy	185,000
7250 Migratory Children	1,000
7271 Special Education funds for School-Aged Pupils	3,309,163
7310 Transportation (Pupil and Nonpublic/CS)	3,330,271
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	682,895
7330 Health Services (Medical, Dental, Nurse, Act 25)	106,861
7340 State Property Tax Reduction Allocation	1,919,764
7505 Ready to Learn Block Grant	968,914
7810 State Share of Social Security and Medicare Taxes	1,158,358
7820 State Share of Retirement Contributions	4,508,909
<b>REVENUE FROM STATE SOURCES</b>	<b>36,441,625</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,308,856
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	377,642
8519 NCLB, Title VI - Flexibility and Accountability	104,048

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	95,370
REVENUE FROM FEDERAL SOURCES	3,885,916
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	73,001,125

AUN: 111444602 Mifflin County SD

Multi-County Rebalancing Based on Methodology of Section 572.1 of School Code

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Act 1 Index (current). 3.4%

Calculation Method	Rate	
Approx. Tax Revenue from RE Taxes	\$22,577,288	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,919,764</u>	
Total Approx. Tax Revenue	\$24,497,052	
Approx. Tax Levy for Tax Rate Calculation	\$27,415,613	
	Mifflin	Total
<b>2015-16 Data</b>		
a Assessed Value	\$816,944,410	\$816,944,410
b Real Estate Mills	33.4511	
<b>I 2016-17 Data</b>		
c 2014 STEB Market Value	\$1,737,040,951	\$1,737,040,951
d Assessed Value	\$819,572,835	\$819,572,835
e Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f 2015-16 Tax Levy	\$27,327,689	\$27,327,689
(a * b)		
<b>2016-17 Calculations</b>		
g Percent of Total Market Value	100.00000%	100.00000%
h Rebalanced 2015-16 Tax Levy	\$27,327,689	\$27,327,689
(f Total * g)		
i Base Mills Subject to Index	33.4511	
(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	88.55280%	88.55280%
k Tax Levy Needed	\$27,415,613	\$27,415,613
(Approx. Tax Levy * g)		
<b>l 2016-17 Real Estate Tax Rate</b>	<b>33.4511</b>	
(k / d * 1000)		
III. m Tax Levy Generated by Mills	\$27,415,613	\$27,415,613
(l / 1000 * d)		
n Tax Levy minus Tax Relief for Homestead Exclusions		\$25,495,849
(m - Amount of Tax Relief for Homestead Exclusions)		
o Net Tax Revenue Generated By Mills		\$22,577,288
(n * Est. Pct. Collection)		

AUN 111444602 Mifflin County SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current) 3.4%

Calculation Method

Rate

Approx. Tax Revenue from RE Taxes \$22,577,288

Amount of Tax Relief for Homestead Exclusions \$1,919,764

Total Approx. Tax Revenue \$24,497,052

Approx. Tax Levy for Tax Rate Calculation \$27,415,613

Mifflin

Total

## Index Maximums

p	Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	34.5884	
q	Mills in Excess of Index (if $(l > p)$ , $(l - p)$ )	0.0000	
r	Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$28,347,713	\$28,347,713
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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

## Information Related to Property Tax Relief

V	Assessed Value Exclusion per Homestead	\$5,249	
	Number of Homestead/Farmstead Properties	10992	10992
	Median Assessed Value of Homestead Properties		\$38,000



AUN 111444602     Mifflin County SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current)    3.4%

Calculation Method.

Rate

Approx. Tax Revenue from RE Taxes.	\$22,577,288
Amount of Tax Relief for Homestead Exclusions	<u>\$1,919,764</u>
Total Approx. Tax Revenue	\$24,497,052
Approx. Tax Levy for Tax Rate Calculation	\$27,415,613
	Mifflin

Total

State Property Tax Reduction Allocation used for Homestead Exclusions	\$1,919,764	Lowering RE Tax Rate	\$0	\$1,919,764
Prior Year State Property Tax Reduction Allocation used for Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,919,764

CODE6111 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>
Mifflin	819,572,835	33 4511	27,415,613			88 55280%	
<b>Totals</b>	<b>819,572,835</b>		<b>27,415,613</b>	-	1,919,764 =	25,495,849 X	88 55280% = 22,577,288

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5 00		109,000
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	\$5 00	\$0 00	109,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0 00	\$0 00	0
6143 Current Act 511 Local Services Taxes	\$5 00	\$0 00	90,000
6144 Current Act 511 Trailer Taxes	\$0 00	\$0 00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0 00	\$0 00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0 00	\$0 00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0 00	\$0 00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>199,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0 850%	0 000%	5,739,544
6152 Current Act 511 Occupation Taxes	0 000	0 000	0
6153 Current Act 511 Real Estate Transfer Taxes	0 500%	0 000%	333,731
6154 Current Act 511 Amusement Taxes	0 000%	0 000%	0
6155 Current Act 511 Business Privilege Taxes	0 000	0 000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0 000%	0 000%	0
6157 Current Act 511 Mercantile Taxes	0 000	0 000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>6,073,275</b>
<b>Total Act 511, Current Taxes</b>			<b>6,272,275</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>1,737,040,951 X</b>	<b>12</b>	<b>20,844,491</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
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Mifflin	33 4511	33 4511	0 00%	Yes	3 4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5 00	\$5 00	0 00%	Yes	3 4%				
6141	Current Act 511 Per Capita Taxes	\$5 00	\$5 00	0 00%	Yes	3 4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3 4%				
6143	Current Act 511 Local Services Taxes	\$5 00	\$5 00	0 00%	Yes	3 4%				
6144	Current Act 511 Trailer Taxes					3 4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3 4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3 4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3 4%				
6151	Current Act 511 Earned Income Taxes	0 850%	0 850%	0 00%	Yes	3 4%				
6152	Current Act 511 Occupation Taxes					3 4%				
6153	Current Act 511 Real Estate Transfer Taxes	0 500%	0 500%	0 00%	Yes	3 4%				
6154	Current Act 511 Amusement Taxes					3 4%				
6155	Current Act 511 Business Privilege Taxes					3 4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3 4%				
6157	Current Act 511 Mercantile Taxes					3 4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3 4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,720,509
1200 Special Programs - Elementary / Secondary	10,244,384
1300 Vocational Education	3,065,583
1400 Other Instructional Programs - Elementary / Secondary	995,903
1500 Nonpublic School Programs	81,236
1800 Pre-Kindergarten	149,697
<b>Total Instruction</b>	<b>42,257,312</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,478,500
2200 Support Services - Instructional Staff	1,809,220
2300 Support Services - Administration	4,402,217
2400 Support Services - Pupil Health	532,139
2500 Support Services - Business	891,789
2600 Operation and Maintenance of Plant Services	6,213,159
2700 Student Transportation Services	4,472,998
2800 Support Services - Central	1,963,216
<b>Total Support Services</b>	<b>21,764,238</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,050,504
3300 Community Services	26,500
<b>Total Operation of Non-Instructional Services</b>	<b>1,077,004</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	342,190
5200 Interfund Transfers - Out	8,211,480
5900 Budgetary Reserve	829,142
<b>Total Other Expenditures and Financing Uses</b>	<b>9,382,812</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>74,481,366</b>

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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	13,398,340
200 Personnel Services - Employee Benefits	10,678,080
300 Purchased Professional and Technical Services	679,897
400 Purchased Property Services	274,952
500 Other Purchased Services	1,384,356
600 Supplies	1,285,884
700 Property	19,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>27,720,509</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,021,056
200 Personnel Services - Employee Benefits	3,872,710
300 Purchased Professional and Technical Services	327,907
400 Purchased Property Services	900
500 Other Purchased Services	983,261
600 Supplies	38,550
<b>Total Special Programs - Elementary / Secondary</b>	<b>10,244,384</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	756,209
200 Personnel Services - Employee Benefits	546,614
300 Purchased Professional and Technical Services	18,470
400 Purchased Property Services	2,850
500 Other Purchased Services	1,669,440
600 Supplies	72,000
<b>Total Vocational Education</b>	<b>3,065,583</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	325,176
200 Personnel Services - Employee Benefits	247,142
300 Purchased Professional and Technical Services	7,585
500 Other Purchased Services	5,000
600 Supplies	411,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>995,903</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	44,868
200 Personnel Services - Employee Benefits	36,368
<b>Total Nonpublic School Programs</b>	<b>81,236</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	43,280
200 Personnel Services - Employee Benefits	24,417
600 Supplies	82,000
<b>Total Pre-Kindergarten</b>	<b>149,697</b>
<b>Total Instruction</b>	<b>42,257,312</b>

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<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	874,506
200 Personnel Services - Employee Benefits	580,994
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	3,800
600 Supplies	19,200
<b>Total Support Services - Students</b>	<b>1,479,500</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	797,015
200 Personnel Services - Employee Benefits	428,217
300 Purchased Professional and Technical Services	476,194
500 Other Purchased Services	78,470
600 Supplies	28,574
800 Other Objects	750
<b>Total Support Services - Instructional Staff</b>	<b>1,809,220</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,314,924
200 Personnel Services - Employee Benefits	1,564,841
300 Purchased Professional and Technical Services	373,677
500 Other Purchased Services	65,100
600 Supplies	61,125
800 Other Objects	22,550
<b>Total Support Services - Administration</b>	<b>4,402,217</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	307,341
200 Personnel Services - Employee Benefits	180,873
300 Purchased Professional and Technical Services	34,905
500 Other Purchased Services	1,020
600 Supplies	8,000
<b>Total Support Services - Pupil Health</b>	<b>532,139</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	452,860
200 Personnel Services - Employee Benefits	312,393
300 Purchased Professional and Technical Services	98,886
400 Purchased Property Services	800
500 Other Purchased Services	15,100
600 Supplies	10,000
800 Other Objects	1,750
<b>Total Support Services - Business</b>	<b>891,789</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,893,006
200 Personnel Services - Employee Benefits	1,552,692
300 Purchased Professional and Technical Services	78,250

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,609,755
500 Other Purchased Services	272,569
600 Supplies	695,387
700 Property	106,500
800 Other Objects	5,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>6,213,159</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	81,764
200 Personnel Services - Employee Benefits	33,010
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	500
500 Other Purchased Services	4,318,224
600 Supplies	7,500
700 Property	25,000
<b>Total Student Transportation Services</b>	<b>4,472,998</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	691,005
200 Personnel Services - Employee Benefits	406,245
300 Purchased Professional and Technical Services	107,000
400 Purchased Property Services	8,000
500 Other Purchased Services	10,400
600 Supplies	65,776
700 Property	673,000
800 Other Objects	1,790
<b>Total Support Services - Central</b>	<b>1,963,216</b>
<b>Total Support Services</b>	<b>21,764,238</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	430,120
200 Personnel Services - Employee Benefits	198,784
300 Purchased Professional and Technical Services	132,500
500 Other Purchased Services	173,000
600 Supplies	94,500
800 Other Objects	21,600
<b>Total Student Activities</b>	<b>1,050,504</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	3,860
200 Personnel Services - Employee Benefits	5,629
600 Supplies	12,011
800 Other Objects	5,000
<b>Total Community Services</b>	<b>26,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,077,004</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	97,490
900 Other Uses of Funds	244,700
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>342,190</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	8,211,480
<b>Total Interfund Transfers - Out</b>	<b>8,211,480</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	829,142
<b>Total Budgetary Reserve</b>	<b>829,142</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>9,382,812</b>
<b>TOTAL EXPENDITURES</b>	<b>74,481,366</b>



LEA : 111444602 Mifflin County SD

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**Cash and Short-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
General Fund	6,500,000	6,500,000
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	3,600,000	3,600,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	310,000	310,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	231,000	231,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>10,641,000</b>	<b>10,641,000</b>

**Long-Term Investments**

	<b><u>06/30/2016 Estimate</u></b>	<b><u>06/30/2017 Projection</u></b>
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

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

06/30/2016 Estimate

06/30/2017 Projection

10,641,000

10,641,000

Long-Term Indebtedness06/30/2016 Estimate06/30/2017 Projection**General Fund**

0510 Bonds Payable	86,685,000	82,240,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	2,001,585	1,747,356
0540 Accumulated Compensated Absences	1,763,938	1,763,938
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$90,450,523</b>	<b>\$85,751,294</b>

**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 Long-Term Liabilities

**Total Public Purpose (Expendable) Trust Fund****Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Long-Term Liabilities

**Total Other Comptroller-Approved Special Revenue Funds****Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Long-Term Liabilities

**Total Athletic / School-Sponsored Extra Curricular Activities Fund****Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness****06/30/2016 Estimate****06/30/2017 Projection**

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

**Total Debt Service Fund****Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness****06/30/2016 Estimate****06/30/2017 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

**Total Private Purpose Trust Fund**

Long-Term Indebtedness06/30/2016 Estimate06/30/2017 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

**Total Other Agency Fund****Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$90,450,523**

**\$85,751,294**

**Short-Term Payables****06/30/2016 Estimate****06/30/2017 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****TOTAL INDEBTEDNESS****\$90,450,523****\$85,751,294**



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,506,368
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,506,368</b>
5900 Budgetary Reserve	829,142
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,335,510</b>