

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2019

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Cathy S Artz

(717)692-2108

Extn :3160

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
artzc@mlbgasd.k12.pa.us

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millersburg Area SD	COUNTY : Dauphin	AUN : 115226103
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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	\$15203195
Ending Unassigned Fund Balance	\$1486681
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.8%

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
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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)

<b>School District Name :</b> Millersburg Area SD	<b>County :</b> Dauphin	<b>AUN Number :</b> 115226103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-15-19
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$290,235.00 Function 2200, Object 200: \$297,988.00	The cost of family health care plus the high PSERS rate creates the situation where the cost of benefits exceeds the cost of salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds in Budgetary Reserve are budgeted for unforeseen expenditures.
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 Board may consider approving a resolution by June 30, which would permit the transfer of funds to the Capital Reserve Account, based upon actual final audited numbers.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies are committed for future PSERS costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Ending Fund Balance includes \$526,410 for Debt Service in the following year's budget and \$558,944 to balance projected expenditures over revenue at 6-30-20.

<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	725,000
0840 Assigned Fund Balance	526,335
0850 Unassigned Fund Balance	2,604,644
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,855,979</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,685,028
7000 Revenue from State Sources	6,746,990
8000 Revenue from Federal Sources	212,233
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$14,644,251</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$18,500,230</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,214,138
6112 Interim Real Estate Taxes	8,500
6113 Public Utility Realty Taxes	6,900
6114 Payments in Lieu of Current Taxes - State / Local	315
6120 Current Per Capita Taxes, Section 679	18,500
6140 Current Act 511 Taxes - Flat Rate Assessments	18,500
6150 Current Act 511 Taxes - Proportional Assessments	1,280,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	490,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	53,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	154,275
6910 Rentals	900
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	250,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,685,028</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,089,682
7271 Special Education funds for School-Aged Pupils	575,310
7311 Pupil Transportation Subsidy	165,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	191,663
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,600
7340 State Property Tax Reduction Allocation	251,002
7505 Ready to Learn Block Grant	127,733
7810 State Share of Social Security and Medicare Taxes	255,000
7820 State Share of Retirement Contributions	1,075,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,746,990</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	168,413
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,553
8517 NCLB, Title IV - 21st Century Schools	12,267
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$212,233</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>14,644,251</b>

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$5,214,138

Amount of Tax Relief for Homestead Exclusions \$251,002

Total Approx. Tax Revenue: \$5,465,140

Approx. Tax Levy for Tax Rate Calculation: \$5,857,602

Dauphin

Total

2018-19 Data		
a. Assessed Value	\$276,481,300	\$276,481,300
b. Real Estate Mills	20.8109	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$323,660,748	\$323,660,748
d. Assessed Value	\$278,681,300	\$278,681,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$5,753,825	\$5,753,825
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$5,753,825	\$5,753,825
(f Total * g)		
i. Base Mills Subject to Index	20.8109	
(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	93.00000%	93.00000%
k. Tax Levy Needed	\$5,857,602	\$5,857,602
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>21.0190</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,857,602	\$5,857,602
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,606,600
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,214,138
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$5,214,138

Amount of Tax Relief for Homestead Exclusions

\$251,002

Total Approx. Tax Revenue:

\$5,465,140

Approx. Tax Levy for Tax Rate Calculation:

\$5,857,602

Dauphin

Total

**Index Maximums**

p. Maximum Mills Based On Index

21.4560

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$5,979,386

\$5,979,386

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$7,258.00

V. Number of Homestead/Farmstead Properties

1649

1649

Median Assessed Value of Homestead Properties

\$87,200



Act 1 Index (current): 3.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,214,138</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$251,002</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$5,465,140</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,857,602</b>
	<b>Dauphin</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$251,002	Lowering RE Tax Rate	\$0		\$251,002
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$251,002</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>
Dauphin	278,681,300	21.0190	5,857,602			93.00000%	
<b>Totals:</b>	<b>278,681,300</b>		<b>5,857,602</b>	- 251,002 =	5,606,600 X	93.00000% =	5,214,138

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,500
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	18,500
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 18,500 18,500**

	<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	0.500%	0.000%	675,000	675,000
6152 Current Act 511 Occupation Taxes	250.0000	0.000	540,000	540,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000	65,000
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 1,280,000 1,280,000**

**Total Act 511, Current Taxes 1,298,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>323,660,748 X</b>	<b>12</b>	<b>3,883,929</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Dauphin	20.8109	21.0190	1.00%	Yes	3.1%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%			
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	3.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,059,648
1200 Special Programs - Elementary / Secondary	2,202,954
1300 Vocational Education	180,000
1400 Other Instructional Programs - Elementary / Secondary	24,176
1600 Adult Education Programs	46,500
<b>Total Instruction</b>	<b>\$9,513,278</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	410,549
2200 Support Services - Instructional Staff	665,203
2300 Support Services - Administration	1,046,602
2400 Support Services - Pupil Health	193,984
2500 Support Services - Business	337,571
2600 Operation and Maintenance of Plant Services	1,188,282
2700 Student Transportation Services	455,000
2800 Support Services - Central	204,152
2900 Other Support Services	6,700
<b>Total Support Services</b>	<b>\$4,508,043</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	339,854
<b>Total Operation of Non-Instructional Services</b>	<b>\$339,854</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	50,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$50,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	721,520
5900 Budgetary Reserve	70,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$791,520</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$15,203,195</b>

## 2019-2020 Final General Fund Budget

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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	3,571,165
200 Personnel Services - Employee Benefits	2,344,459
300 Purchased Professional and Technical Services	202,440
400 Purchased Property Services	31,200
500 Other Purchased Services	568,000
600 Supplies	189,684
700 Property	151,000
800 Other Objects	1,700
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,059,648</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	816,790
200 Personnel Services - Employee Benefits	703,894
300 Purchased Professional and Technical Services	379,100
500 Other Purchased Services	292,450
600 Supplies	10,370
800 Other Objects	350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,202,954</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	180,000
<b>Total Vocational Education</b>	<b>\$180,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,500
200 Personnel Services - Employee Benefits	4,176
500 Other Purchased Services	10,000
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$24,176</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	46,500
<b>Total Adult Education Programs</b>	<b>\$46,500</b>
<b>Total Instruction</b>	<b>\$9,513,278</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	171,135
200 Personnel Services - Employee Benefits	131,604
300 Purchased Professional and Technical Services	102,000
500 Other Purchased Services	1,250
600 Supplies	3,720
800 Other Objects	840
<b>Total Support Services - Students</b>	<b>\$410,549</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	290,235

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	297,988
300 Purchased Professional and Technical Services	56,750
400 Purchased Property Services	900
500 Other Purchased Services	3,000
600 Supplies	15,530
800 Other Objects	800
<b>Total Support Services - Instructional Staff</b>	<b>\$665,203</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	469,960
200 Personnel Services - Employee Benefits	338,487
300 Purchased Professional and Technical Services	180,205
400 Purchased Property Services	6,850
500 Other Purchased Services	24,800
600 Supplies	15,200
700 Property	2,000
800 Other Objects	9,100
<b>Total Support Services - Administration</b>	<b>\$1,046,602</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	80,935
200 Personnel Services - Employee Benefits	73,649
300 Purchased Professional and Technical Services	35,550
400 Purchased Property Services	100
500 Other Purchased Services	250
600 Supplies	3,400
800 Other Objects	100
<b>Total Support Services - Pupil Health</b>	<b>\$193,984</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	181,015
200 Personnel Services - Employee Benefits	133,356
300 Purchased Professional and Technical Services	18,550
400 Purchased Property Services	400
500 Other Purchased Services	1,950
600 Supplies	500
800 Other Objects	1,800
<b>Total Support Services - Business</b>	<b>\$337,571</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	331,250
200 Personnel Services - Employee Benefits	303,182
400 Purchased Property Services	267,150
500 Other Purchased Services	66,750
600 Supplies	199,350
700 Property	19,000
800 Other Objects	1,600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,188,282</b>
<b>2700 <u>Student Transportation Services</u></b>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	455,000
<b>Total Student Transportation Services</b>	<b>\$455,000</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	121,760
200 Personnel Services - Employee Benefits	80,942
500 Other Purchased Services	500
600 Supplies	850
800 Other Objects	100
<b>Total Support Services - Central</b>	<b>\$204,152</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	6,700
<b>Total Other Support Services</b>	<b>\$6,700</b>
<b>Total Support Services</b>	<b>\$4,508,043</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	158,530
200 Personnel Services - Employee Benefits	56,204
300 Purchased Professional and Technical Services	43,720
400 Purchased Property Services	4,200
500 Other Purchased Services	51,850
600 Supplies	17,250
800 Other Objects	8,100
<b>Total Student Activities</b>	<b>\$339,854</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$339,854</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	30,000
700 Property	20,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$50,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$50,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	231,520
900 Other Uses of Funds	490,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$721,520</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	70,000
<b>Total Budgetary Reserve</b>	<b>\$70,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$791,520</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,203,195</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	5,200,000	5,000,000
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	4,400,000	2,800,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	115,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,725,000</b>	<b>\$7,915,000</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$9,725,000</b>	<b>\$7,915,000</b>
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**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	420,000	435,000
0550 Authority Lease Obligations	8,720,000	8,230,000
0560 Other Post-Employment Benefits (OPEB)	1,100,000	1,110,000
0599 Other Noncurrent Liabilities	57,951	54,087

<b>Total General Fund</b>	<b>\$10,297,951</b>	<b>\$9,829,087</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

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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>\$10,297,951</b>	<b>\$9,829,087</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>\$10,297,951</b>	<b>\$9,829,087</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	725,000
0840 Assigned Fund Balance	1,085,354
0850 Unassigned Fund Balance	1,486,681
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,297,035</b>
<b>5900 Budgetary Reserve</b>	<b>70,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,367,035</b>