# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval	
Date of Adoption of the General Fund Budget: 06/26/2023	
Quant Dearlant	2/11/23
President of the Board - Original Signature Required	Date
Secretary of the Board - Original Signature Required	07-10-2023
Chief School Administrator - Original Signature Required	07/11/23
Paula D Brown	(814)542_8631 Evtn :103
Contact Person	
pbrown@muasd.org	
Email Address	

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT:	COUNTY:	AUN :	
Mount Union Area SD	Huntingdon	111316003	
Induit Grion / tied ob			
No school district shall approve an increase in real property ending unreserved undesignated fund balance (unassigned expenditures:			
Total Budgeted Expenditures		ance % Limit s than)	
Less Than or Equal to \$11,999,999	12	2.0%	risigençalig aktorographe paljeman serimekroprishermis kalibarriksaler (
Between \$12,000,000 and \$12,999,999	1	1.5%	pour mort nes au de abondo de system de la company de la c
Between \$13,000,000 and \$13,999,999	1	1.0%	naktive keri k brushirisk keroni bahim akkinden keriki bidanian
Between \$14,000,000 and \$14,999,999		0.5%	(gran nu) mang nahari sucunawa awa waki masakanan na una kakin naki kawa akiki
Between \$15,000,000 and \$15,999,999	10	0.0%	errorentano populativa opus miserores elucentano del monte el
Between \$16,000,000 and \$16,999,999		.5%	YT STORE BELLEGEROUS ABOBITETELE IT BEFORE SALESBOARS
Between \$17,000,000 and \$17,999,999	9	.0%	en e
Between \$18,000,000 and \$18,999,999	8	.5%	onno seneguese e en sicilità de la contrata de la composition de la contrata contrata contrata contrata contra
Greater Than or Equal to \$19,000,000	8	.0%	ent const. In coming and annument and an about the officer of the other state of the othe
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?  If yes, see information below, taken from the 2023-2024 General Fund But		Yes No	<b>X</b>
Total Budgeted Expenditures		-	\$25629092
Ending Unassigned Fund Balance			\$755154
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures			2.94%
The Estimated Ending Unassigned Fund Balance is within the allowable lin	mits.	Yes No	information and an arrangement of the second
I hereby certify that the above	information is accurate and complete.		toneaconnensial
SIGNATURE OF SUPERINTENDENT	DATE ()7-11-	23	

DUE DATE: AUGUST 15, 2023

# CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name:	County:	AUN Number:
Mount Union Area SD	Huntingdon	111316003

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.

DATE SIGNATURE OF SCHOOL BOARD PRESIDENT

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET Printed 9/12/2025 8:06:06 AM

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Val Number	<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.	Salary is split 50% between between 2260 and 2390. Benefits applied to 2260
	Function 2200, Object 100: \$98,538.00 Function 2200, Object 200: \$155,355.00	
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.	With the increased 2.5 millon charter costs the district is looking at a deficit.

LEA: 111316003 Mount Union Area SD

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ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance 2,954,864

0850 Unassigned Fund Balance 1,769,835

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$4,724,699

**Estimated Revenues And Other Financing Sources** 

6000 Revenue from Local Sources5,336,7977000 Revenue from State Sources15,338,3738000 Revenue from Federal Sources984,377

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources \$21,659,547

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$26,384,246

**REVENUE FROM LOCAL SOURCES** 

Printed 9/12/2025 8:06:09 AM

# <u>Amount</u>

6113 Public Utility Realty Taxes         5,215           6114 Payments in Lieu of Current Taxes - State / Local         45,200           6120 Current Per Capita Taxes, Section 679         19,500           6140 Current Act 511 Taxes - Flat Rate Assessments         19,500           6150 Current Act 511 Taxes - Proportional Assessments         810,000           6400 Delinquencies on Taxes Levied / Assessed by the LEA         532,000           6500 Earnings on Investments         1,800           6700 Revenues from LEA Activities         37,500           6910 Rentals         5,000           6940 Tuition from Patrons         61,800           6990 Refunds and Other Miscellaneous Revenue         30,000           REVENUE FROM STATE SOURCES         \$5,336,797           REVENUE FROM STATE SOURCES         \$1,336,679           7111 Basic Education Funding-Formula         9,884,154           7112 Basic Education Funding-Formula         9,884,154           7112 Basic Education funds for School-Aged Pupils         1,139,952           7311 Pupil Transportation Subsidy         592,000           7312 Nonpublic and Charter School Pupil Transportation Subsidy         28,000           7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy         491,210           7330 Health Services (Medical, Dental, Nurse, Act 25)         23,500 </th <th>6111 Current Bool Estate Toyon</th> <th>2 760 202</th>	6111 Current Bool Estate Toyon	2 760 202
6114 Payments in Lieu of Current Taxes - State / Local         45,200           6120 Current Per Capita Taxes, Section 679         19,500           6140 Current Act 511 Taxes - Flat Rate Assessments         19,500           6150 Current Act 511 Taxes - Proportional Assessments         810,000           6400 Delinquencies on Taxes Levied / Assessed by the LEA         532,000           6500 Earnings on Investments         1,800           6700 Revenues from LEA Activities         37,500           6910 Rentals         5,000           6940 Tuition from Patrons         61,800           6990 Refunds and Other Miscellaneous Revenue         30,000           REVENUE FROM LOCAL SOURCES         \$5,336,797           REVENUE FROM STATE SOURCES         \$1,336,797           REVENUE FROM STATE SOURCES         \$1,336,797           REVENUE FROM STATE SOURCES         \$1,336,627           7111 Basic Education Funding-Formula         9,884,154           7112 Basic Education Funding-Formula         9,884,154           7112 Basic Education Funding-Social Security         403,862           7220 Vocational Education         56,816           7211 Special Education funds for School-Aged Pupils         1,139,952           7311 Pupil Transportation Subsidy         28,000           7312 Nonpublic and Charter School Pupil Transportat	6111 Current Real Estate Taxes	3,769,282
6120 Current Per Capita Taxes, Section 679         19,500           6140 Current Act 511 Taxes - Flat Rate Assessments         19,500           6150 Current Act 511 Taxes - Proportional Assessments         810,000           6400 Delinquencies on Taxes Levied / Assessed by the LEA         532,000           6500 Earnings on Investments         1,800           6700 Revenues from LEA Activities         37,500           6910 Rentals         5,000           6940 Tuition from Patrons         61,800           6990 Refunds and Other Miscellaneous Revenue         30,000           REVENUE FROM LOCAL SOURCES         \$5,336,797           REVENUE FROM STATE SOURCES         \$5,336,797           REVENUE FROM STATE SOURCES         \$1,800           7111 Basic Education Funding-Formula         9,884,154           7112 Basic Education Funding-Social Security         403,862           7220 Vocational Education funds for School-Aged Pupils         11,39,952           7311 Pupil Transportation Subsidy         592,000           7312 Nonpublic and Charter School Pupil Transportation Subsidy         28,000           7330 Rental and Sinking Fund Payments / Building Reimbursement Subsidy         491,210           7330 Health Services (Medical, Dental, Nurse, Act 25)         23,500           7340 State Property Tax Reduction Allocation         300,124	•	·
6140 Current Act 511 Taxes - Flat Rate Assessments         19,500           6150 Current Act 511 Taxes - Proportional Assessments         810,000           6400 Delinquencies on Taxes Levied / Assessed by the LEA         532,000           6500 Earnings on Investments         1,800           6700 Revenues from LEA Activities         37,500           6910 Rentals         5,000           6940 Tuition from Patrons         61,800           6990 Refunds and Other Miscellaneous Revenue         30,000           REVENUE FROM LOCAL SOURCES         \$5,336,797           REVENUE FROM STATE SOURCES         \$111 Basic Education Funding-Formula         9,884,154           7112 Basic Education Funding-Formula         9,884,154           7112 Depoid Education Funding-Social Security         403,862           7220 Vocational Education funds for School-Aged Pupils         1,139,952           7311 Pupil Transportation Subsidy         592,000           7312 Nonpublic and Charter School Pupil Transportation Subsidy         592,000           7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy         491,210           7330 Health Services (Medical, Dental, Nurse, Act 25)         23,500           7340 State Property Tax Reduction Allocation         300,124           7505 Ready to Learn Block Grant         334,502           7820 State	·	·
6150 Current Act 511 Taxes - Proportional Assessments         810,000           6400 Delinquencies on Taxes Levied / Assessed by the LEA         532,000           6500 Earnings on Investments         1,800           6700 Revenues from LEA Activities         37,500           6910 Rentals         5,000           6940 Tuition from Patrons         61,800           6990 Refunds and Other Miscellaneous Revenue         30,000           REVENUE FROM LOCAL SOURCES         \$5,336,797           REVENUE FROM STATE SOURCES         \$5,336,797           REVENUE FROM STATE SOURCES         \$111 Basic Education Funding-Formula         9,884,154           7112 Basic Education Funding-Formula         9,884,154           7112 Basic Education Funding-Social Security         403,862           7220 Vocational Education         56,816           7271 Special Education funds for School-Aged Pupils         1,139,952           7311 Pupil Transportation Subsidy         592,000           7312 Nonpublic and Charter School Pupil Transportation Subsidy         28,000           7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy         491,210           7330 Health Services (Medical, Dental, Nurse, Act 25)         23,500           7340 State Property Tax Reduction Allocation         300,124           7505 Ready to Learn Block Grant	·	·
6400 Delinquencies on Taxes Levied / Assessed by the LEA 532,000 6500 Earnings on Investments 1,800 6700 Revenues from LEA Activities 37,500 6910 Rentals 5,000 6940 Tuition from Patrons 61,800 6990 Refunds and Other Miscellaneous Revenue 30,000  REVENUE FROM LOCAL SOURCES 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 403,862 7220 Vocational Education 7271 Special Education funds for School-Aged Pupils 7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7305 Ready to Learn Block Grant 7505 Ready to Learn Block Grant 7505 Ready to Learn Block Grant 7505 Ready to Federally Impacted Areas 8110 Payments for Federally Impacted Areas 8110 Payments for Federally Impacted Areas 8110 Payments for Federally Impacted Areas 8110 IDEA, Part B 828,425 8513 IDEA, Part B 8515 Title II - Improving the Academic Achievement of the Disadvantaged 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8515 Title IV - 21st Century Schools 8515 Title IV - 21st Century Schools 8515 Title IV - Flexibility and Accountability 25,970		·
6500         Earnings on Investments         1,800           6700         Revenues from LEA Activities         37,500           6910         Rentals         5,000           6940         Tuition from Patrons         61,800           6990         Refunds and Other Miscellaneous Revenue         30,000           REVENUE FROM LOCAL SOURCES         \$5,336,797           REVENUE FROM STATE SOURCES           7111         Basic Education Funding-Formula         9,884,154           7112         Basic Education Funding-Social Security         403,862           7220         Vocational Education         56,816           7271         Special Education funds for School-Aged Pupils         1,139,952           7311         Pupil Transportation Subsidy         592,000           7312         Nonpublic and Charter School Pupil Transportation Subsidy         28,000           7320         Rental and Sinking Fund Payments / Building Reimbursement Subsidy         491,210           7330         Health Services (Medical, Dental, Nurse, Act 25)         23,500           7340         State Property Tax Reduction Allocation         300,124           7505         Ready to Learn Block Grant         334,502           7820         State Share of Retirement Contributions	6150 Current Act 511 Taxes - Proportional Assessments	810,000
6700 Revenues from LEA Activities         37,500           6910 Rentals         5,000           6940 Tuition from Patrons         61,800           6990 Refunds and Other Miscellaneous Revenue         30,000           REVENUE FROM LOCAL SOURCES         \$5,336,797           REVENUE FROM STATE SOURCES         \$5,336,797           7111 Basic Education Funding-Formula         9,884,154           7112 Basic Education Funding-Social Security         403,862           7220 Vocational Education         56,816           7271 Special Education funds for School-Aged Pupils         1,139,952           7311 Pupil Transportation Subsidy         592,000           7312 Nonpublic and Charter School Pupil Transportation Subsidy         28,000           7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy         491,210           7330 Health Services (Medical, Dental, Nurse, Act 25)         23,500           7340 State Property Tax Reduction Allocation         300,124           7505 Ready to Learn Block Grant         334,502           7820 State Share of Retirement Contributions         2,084,253           REVENUE FROM STATE SOURCES         \$15,338,373           REVENUE FROM FEDERAL SOURCES         \$15,338,373           8110 Payments for Federally Impacted Areas         2,000           8515 Title II - Im	6400 Delinquencies on Taxes Levied / Assessed by the LEA	532,000
6910 Rentals         5,000           6940 Tuition from Patrons         61,800           6990 Refunds and Other Miscellaneous Revenue         30,000           REVENUE FROM LOCAL SOURCES         \$5,336,797           REVENUE FROM STATE SOURCES         ***           7111 Basic Education Funding-Formula         9,884,154           7112 Basic Education Funding-Social Security         403,862           7220 Vocational Education         56,816           7271 Special Education funds for School-Aged Pupils         1,139,952           7311 Pupil Transportation Subsidy         592,000           7312 Nonpublic and Charter School Pupil Transportation Subsidy         28,000           7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy         491,210           7330 Health Services (Medical, Dental, Nurse, Act 25)         23,500           7340 State Property Tax Reduction Allocation         300,124           7505 Ready to Learn Block Grant         334,502           7820 State Share of Retirement Contributions         2,084,253           REVENUE FROM STATE SOURCES         \$15,338,373           REVENUE FROM FEDERAL SOURCES         \$15,338,373           8EVENUE FROM FEDERAL SOURCES         \$15,338,373           8110 Payments for Federally Impacted Areas         2,000           8515 Title II - Improving	6500 Earnings on Investments	1,800
6940 Tuition from Patrons 6990 Refunds and Other Miscellaneous Revenue 30,000  REVENUE FROM LOCAL SOURCES \$5,336,797  REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 403,862 7220 Vocational Education funds for School-Aged Pupils 7271 Special Education funds for School-Aged Pupils 7311 Pupil Transportation Subsidy 592,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 28,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 491,210 7330 Health Services (Medical, Dental, Nurse, Act 25) 23,500 7340 State Property Tax Reduction Allocation 300,124 7505 Ready to Learn Block Grant 334,502 7820 State Share of Retirement Contributions 2,084,253  REVENUE FROM STATE SOURCES 8110 Payments for Federally Impacted Areas 8110 Payments for Federally Impacted Areas 8512 IDEA, Part B 282,425 8513 IDEA, Section 619 2,575 8514 Title II - Improving the Academic Achievement of the Disadvantaged 551,650 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8519 Title IV - Flexibility and Accountability 25,970	6700 Revenues from LEA Activities	37,500
REVENUE FROM LOCAL SOURCES  REVENUE FROM STATE SOURCES  7111 Basic Education Funding-Formula 7120 Vocational Education Funding-Social Security 7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7350 Ready to Learn Block Grant 7550 Ready to Learn Block Grant 7550 State Share of Retirement Contributions 7560 State Share of Retirement Contributions 7570 Payments for Federally Impacted Areas 7571 Deap Payments for Federally Impacted Areas 7572 State State Property Tax Reduction Allocation 7573 Payments for Federally Impacted Areas 7574 Payments for Federally Impacted Areas 7575 State State Section 619 7576 State From Federally Impacted Areas 7577 State From Federally Impacted Areas 7578 State From Federally Impacted Areas 7579 State State Section 619 7570 State From Federally Impacted Areas 7571 Title II - Improving the Academic Achievement of the Disadvantaged 7573 State S	6910 Rentals	5,000
REVENUE FROM LOCAL SOURCES  REVENUE FROM STATE SOURCES  7111 Basic Education Funding-Formula  9,884,154  7112 Basic Education Funding-Social Security  403,862  7220 Vocational Education  56,816  7271 Special Education funds for School-Aged Pupils  1,139,952  7311 Pupil Transportation Subsidy  592,000  7312 Nonpublic and Charter School Pupil Transportation Subsidy  7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy  491,210  7330 Health Services (Medical, Dental, Nurse, Act 25)  23,500  7340 State Property Tax Reduction Allocation  300,124  7505 Ready to Learn Block Grant  334,502  7820 State Share of Retirement Contributions  2,084,253  REVENUE FROM STATE SOURCES  8110 Payments for Federally Impacted Areas  2,000  8512 IDEA, Part B  282,425  8513 IDEA, Section 619  2,575  8514 Title II - Improving the Academic Achievement of the Disadvantaged  57,365  Principals  8577 Title IV - 21st Century Schools  8519 Title IV - 21st Century Schools  37,392  8519 Title V - Flexibility and Accountability	6940 Tuition from Patrons	61,800
REVENUE FROM STATE SOURCES           7111 Basic Education Funding-Formula         9,884,154           7112 Basic Education Funding-Social Security         403,862           7220 Vocational Education         56,816           7271 Special Education funds for School-Aged Pupils         1,139,952           7311 Pupil Transportation Subsidy         592,000           7312 Nonpublic and Charter School Pupil Transportation Subsidy         28,000           7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy         491,210           7330 Health Services (Medical, Dental, Nurse, Act 25)         23,500           7340 State Property Tax Reduction Allocation         300,124           7505 Ready to Learn Block Grant         334,502           7820 State Share of Retirement Contributions         2,084,253           REVENUE FROM STATE SOURCES         \$15,338,373           REVENUE FROM FEDERAL SOURCES         \$15,338,373           REVENUE FROM FEDERAL SOURCES         \$2,000           8512 IDEA, Part B         282,425           8513 IDEA, Section 619         2,575           8514 Title I - Improving the Academic Achievement of the Disadvantaged         531,650           8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals         57,365           8517 Title IV - 21st Century Schools <td< td=""><td>6990 Refunds and Other Miscellaneous Revenue</td><td>30,000</td></td<>	6990 Refunds and Other Miscellaneous Revenue	30,000
7111 Basic Education Funding-Formula 7112 Basic Education Funding-Social Security 7220 Vocational Education 7271 Special Education funds for School-Aged Pupils 7271 Special Education funds for School-Aged Pupils 7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7350 Ready to Learn Block Grant 7505 Ready to Learn Block Grant 7505 Revenue From State Sources 8110 Payments for Federally Impacted Areas 8110 Payments for Federally Impacted Areas 8110 Payments for Federally Impacted Areas 8110 IDEA, Part B 282,425 8513 IDEA, Section 619 2,575 8514 Title I - Improving the Academic Achievement of the Disadvantaged 531,650 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8519 Title V - Flexibility and Accountability 25,970	REVENUE FROM LOCAL SOURCES	\$5,336,797
7112 Basic Education Funding-Social Security 7220 Vocational Education 7271 Special Education funds for School-Aged Pupils 7271 Special Education funds for School-Aged Pupils 7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7340 State Property Tax Reduction Allocation 7350 Ready to Learn Block Grant 7505 Ready to Learn Block Grant 7505 Ready to Learn Block Grant 7505 Revenue From State Sources 8110 Payments for Federally Impacted Areas 8110 Payments for Federally Impacted Areas 8110 Payments for Federally Impacted Areas 8111 DEA, Section 619 2,575 8514 Title I - Improving the Academic Achievement of the Disadvantaged 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8519 Title V - Flexibility and Accountability 25,970	REVENUE FROM STATE SOURCES	
7220 Vocational Education56,8167271 Special Education funds for School-Aged Pupils1,139,9527311 Pupil Transportation Subsidy592,0007312 Nonpublic and Charter School Pupil Transportation Subsidy28,0007320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy491,2107330 Health Services (Medical, Dental, Nurse, Act 25)23,5007340 State Property Tax Reduction Allocation300,1247505 Ready to Learn Block Grant334,5027820 State Share of Retirement Contributions2,084,253REVENUE FROM STATE SOURCES8110 Payments for Federally Impacted Areas2,0008512 IDEA, Part B282,4258513 IDEA, Section 6192,5758514 Title I - Improving the Academic Achievement of the Disadvantaged531,6508515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals57,3658517 Title IV - 21st Century Schools37,3928519 Title V - Flexibility and Accountability25,970	7111 Basic Education Funding-Formula	9,884,154
7271 Special Education funds for School-Aged Pupils  7311 Pupil Transportation Subsidy  592,000  7312 Nonpublic and Charter School Pupil Transportation Subsidy  28,000  7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy  491,210  7330 Health Services (Medical, Dental, Nurse, Act 25)  23,500  7340 State Property Tax Reduction Allocation  300,124  7505 Ready to Learn Block Grant  334,502  7820 State Share of Retirement Contributions  2,084,253  REVENUE FROM STATE SOURCES  8110 Payments for Federally Impacted Areas  8110 Payments for Federally Impacted Areas  2,000  8512 IDEA, Part B  282,425  8513 IDEA, Section 619  2,575  8514 Title I - Improving the Academic Achievement of the Disadvantaged  531,650  8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals  8517 Title IV - 21st Century Schools  37,392  8519 Title V - Flexibility and Accountability	7112 Basic Education Funding-Social Security	403,862
7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 28,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 491,210 7330 Health Services (Medical, Dental, Nurse, Act 25) 23,500 7340 State Property Tax Reduction Allocation 300,124 7505 Ready to Learn Block Grant 334,502 7820 State Share of Retirement Contributions 2,084,253  REVENUE FROM STATE SOURCES \$15,338,373  REVENUE FROM FEDERAL SOURCES 8110 Payments for Federally Impacted Areas 2,000 8512 IDEA, Part B 282,425 8513 IDEA, Section 619 2,575 8514 Title I - Improving the Academic Achievement of the Disadvantaged 531,650 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 37,392 8519 Title V - Flexibility and Accountability 25,970	7220 Vocational Education	56,816
7312 Nonpublic and Charter School Pupil Transportation Subsidy 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 491,210 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 300,124 7505 Ready to Learn Block Grant 7820 State Share of Retirement Contributions 2,084,253  REVENUE FROM STATE SOURCES \$15,338,373  REVENUE FROM FEDERAL SOURCES 8110 Payments for Federally Impacted Areas 2,000 8512 IDEA, Part B 282,425 8513 IDEA, Section 619 2,575 8514 Title I - Improving the Academic Achievement of the Disadvantaged 531,650  8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 7320 Payments Schools 8517 Title IV - 21st Century Schools 8519 Title V - Flexibility and Accountability	7271 Special Education funds for School-Aged Pupils	1,139,952
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7340 State Property Tax Reduction Allocation 7340 State Share of Retirement Contributions 740 State Share of Ret	7311 Pupil Transportation Subsidy	592,000
7330 Health Services (Medical, Dental, Nurse, Act 25)  7340 State Property Tax Reduction Allocation  7300,124  7505 Ready to Learn Block Grant  7820 State Share of Retirement Contributions  7830 State Share	7312 Nonpublic and Charter School Pupil Transportation Subsidy	28,000
7340 State Property Tax Reduction Allocation 7505 Ready to Learn Block Grant 7505 Ready to Learn Block Grant 7820 State Share of Retirement Contributions 2,084,253  REVENUE FROM STATE SOURCES 8110 Payments for Federally Impacted Areas 8110 Payments for Federally Impacted Areas 8110 IDEA, Part B 282,425 8513 IDEA, Section 619 2,575 8514 Title I - Improving the Academic Achievement of the Disadvantaged 531,650 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8519 Title V - Flexibility and Accountability 25,970	7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	491,210
7505 Ready to Learn Block Grant 7820 State Share of Retirement Contributions 2,084,253  REVENUE FROM STATE SOURCES \$15,338,373  REVENUE FROM FEDERAL SOURCES 8110 Payments for Federally Impacted Areas 2,000 8512 IDEA, Part B 282,425 8513 IDEA, Section 619 2,575 8514 Title I - Improving the Academic Achievement of the Disadvantaged 531,650 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8519 Title V - Flexibility and Accountability 25,970	7330 Health Services (Medical, Dental, Nurse, Act 25)	23,500
7820 State Share of Retirement Contributions 2,084,253  REVENUE FROM STATE SOURCES \$15,338,373  REVENUE FROM FEDERAL SOURCES  8110 Payments for Federally Impacted Areas 2,000  8512 IDEA, Part B 282,425  8513 IDEA, Section 619 2,575  8514 Title I - Improving the Academic Achievement of the Disadvantaged 531,650  8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 57,365  8517 Title IV - 21st Century Schools 37,392  8519 Title V - Flexibility and Accountability 25,970	7340 State Property Tax Reduction Allocation	300,124
REVENUE FROM STATE SOURCES  REVENUE FROM FEDERAL SOURCES  8110 Payments for Federally Impacted Areas 2,000 8512 IDEA, Part B 282,425 8513 IDEA, Section 619 2,575 8514 Title I - Improving the Academic Achievement of the Disadvantaged 531,650 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 37,392 8517 Title IV - 21st Century Schools 37,392 8519 Title V - Flexibility and Accountability 25,970	7505 Ready to Learn Block Grant	334,502
REVENUE FROM FEDERAL SOURCES  8110 Payments for Federally Impacted Areas 2,000  8512 IDEA, Part B 282,425  8513 IDEA, Section 619 2,575  8514 Title I - Improving the Academic Achievement of the Disadvantaged 531,650  8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 57,365  8517 Title IV - 21st Century Schools 37,392  8519 Title V - Flexibility and Accountability 25,970	7820 State Share of Retirement Contributions	2,084,253
8110 Payments for Federally Impacted Areas 2,000 8512 IDEA, Part B 282,425 8513 IDEA, Section 619 2,575 8514 Title I - Improving the Academic Achievement of the Disadvantaged 531,650 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 37,365 8517 Title IV - 21st Century Schools 37,392 8519 Title V - Flexibility and Accountability 25,970	REVENUE FROM STATE SOURCES	\$15,338,373
8512 IDEA, Part B 282,425 8513 IDEA, Section 619 2,575 8514 Title I - Improving the Academic Achievement of the Disadvantaged 531,650 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8519 Title V - Flexibility and Accountability 25,970	REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619 2,575 8514 Title I - Improving the Academic Achievement of the Disadvantaged 531,650 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8519 Title V - Flexibility and Accountability 25,970	8110 Payments for Federally Impacted Areas	2,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged  8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals  8517 Title IV - 21st Century Schools  8519 Title V - Flexibility and Accountability  25,970	8512 IDEA, Part B	282,425
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals  8517 Title IV - 21st Century Schools  8519 Title V - Flexibility and Accountability  25,970	8513 IDEA, Section 619	2,575
Principals  8517 Title IV - 21st Century Schools  8519 Title V - Flexibility and Accountability  25,970	8514 Title I - Improving the Academic Achievement of the Disadvantaged	531,650
8519 Title V - Flexibility and Accountability 25,970	1 0, 0,	57,365
	8517 Title IV - 21st Century Schools	37,392
Page 6	8519 Title V - Flexibility and Accountability	25,970 Page 6

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#### **REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 45,000 Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES \$984,377

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 21,659,547

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#### AUN: 111316003 **Mount Union Area SD**

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Act '	1 Index (current): 6.0%			
Calc	ulation Method:	Revenue		Section 672.1 Method Choice: (a)(1)
Num	ber of Decimals For Tax Rate Calculation:	2		
App	rox. Tax Revenue from RE Taxes:	\$3,770,181		
Amo	ount of Tax Relief for Homestead Exclusions	<u>\$300,124</u>		
Tota	l Approx. Tax Revenue:	\$4,070,305		
App	rox. Tax Levy for Tax Rate Calculation:	\$4,482,226		
		Huntingdon	Mifflin	Total
	2022-23 Data			
	a. Assessed Value	\$73,448,880	\$56,823,168	\$130,272,048
	b. Real Estate Mills	40.8400	24.8900	
I.	2023-24 Data			
	c. 2021 STEB Market Value	\$304,862,884	\$145,059,324	\$449,922,208
	d. Assessed Value	\$73,310,640	\$57,397,788	\$130,708,428
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
	2022-23 Calculations			
	f. 2022-23 Tax Levy	\$2,999,652	\$1,414,329	\$4,413,981
	(a * b)			
	2023-24 Calculations			
	g. Percent of Total Market Value	67.75902%	32.24098%	100.00000%
II.	h. Rebalanced 2022-23 Tax Levy	\$2,990,870	\$1,423,111	\$4,413,981
	(f Total * g)			
	i. Base Mills Subject to Index	40.8400	25.0445	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	90.26000%	89.92000%	90.15038%
	k. Tax Levy Needed	\$3,037,112	\$1,445,114	\$4,482,226
	(Approx. Tax Levy * g)			
	I. 2023-24 Real Estate Tax Rate	41.4200	25.1700	
III.	(k / d * 1000)			
"".	m. Tax Levy Generated by Mills	\$3,036,527	\$1,444,702	\$4,481,229
	(I / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,181,105
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			\$3,769,282
	(n * Est. Pct. Collection)		Daga 9	
			Page 8	

**Mount Union Area SD** 

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

Section 672.1 Method Choice: (a)(1)

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**Index Maximums** 

IV.

AUN: 111316003

Act 1 Index (current):	6.0%
Calculation Mothod:	

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$3,770,181
Amount of Tax Relief for Homestead Exclusions	<u>\$300,124</u>
Total Approx. Tax Revenue:	\$4,070,305

Approx. Tax Levy for Tax Rate Calculation:

ox. Tax Levy for Tax Rate Calculation:	\$4,482,226		
,	Huntingdon	Mifflin	Total
ndex Maximums			
p. Maximum Mills Based On Index	43.2904	26.5471	
(i * (1 + Index))			
q. Mills In Excess of Index	0.0000	0.0000	
(if (l > p), (l - p))			
r. Maximum Tax Levy Based On Index	\$3,173,647	\$1,523,745	\$4,697,392
(p / 1000 * d)			
s. Millage Rate within Index?	Yes	Yes	
(If I > p Then No)			
t. Tax Levy In Excess of Index	\$0	\$0	\$0
(if (m > r), (m - r))			
u.Tax Revenue In Excess of Index	\$0	\$0	\$0
(t * Est. Pct. Collection)			

# Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$2,923.00	\$4,812.00	
V.	Number of Homestead/Farmstead Properties	1613	865	2478
	Median Assessed Value of Homestead Properties			\$54,835

Real Estate Tax Rate (RETR) Report

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

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Act 1 Index (current): 6.0%

**Calculation Method:** 

Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

\$3,770,181

Approx. Tax Revenue from RE Taxes: \$3,770,181

Amount of Tax Relief for Homestead Exclusions \$300.124

Amount of Tax Relief for Homestead Exclusions \$300,124

Total Approx Tax Revenue: \$4,070,305

Total Approx. Tax Revenue: \$4,070,305

Approx. Tax Levy for Tax Rate Calculation: \$4,482,226

Huntingdon Mifflin Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$300,124 Lowering RE Tax Rate \$0 \$300,124

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0

Amount of Tax Relief from State/Local Sources \$300,124

**Mount Union Area SD** 

**Local Education Agency Tax Data** 

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

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# CODE

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6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax	Relief for	Tax Levy Minus	Homestead		Net Tax Revenue
County Nam	ne Taxable Assessed Value Real Estate Mills	Tax Levy Generated by Mills	Homestead Ex	<u>xclusions</u>	Exclusi	ons !	Percent Collected	Generated By Mills
Huntingdon	73,310,640 41.4200	3,036,527					90.26000%	
Mifflin	57,397,788 25.1700	1,444,702					89.92000%	
Totals:	130,708,428	4,481,229	-	300,124 =		4,181,105 X	90.15038%	= 3,769,282
			<u>Rate</u>					Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00					19,500
6140	Current Act 511 Taxes – Flat Rate Assessments		ъз.00 <u>Rate</u>	٨ ٨ ٨ ٨ ١	Rate (if appl.)		Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$5.00	Auu	\$0.00		19,500	19,500
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 – Fla	t Rate	\$0.00		\$0.00		0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessr	nents	\$0.00		\$0.00		0	0
	Total Current Act 511 Taxes - Flat Rate Asse	ssments					19,500	19,500
6150	Current Act 511 Taxes – Proportional Assessmen	nts_	<u>Rate</u>	<u>Add'l</u>	Rate (if appl.)		Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%		0.000%		715,000	715,000
6152	Current Act 511 Occupation Taxes		0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%		0.000%		95,000	95,000
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 – Per	centage	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 Asse	ssments	0		0		0	0
	Total Current Act 511 Taxes - Proportional A	ssessments					810,000	810,000
	Total Act 511, Current Taxes							829,500
		Act 511	Tax Limit>		449,922,208	X	12	5,399,066
					Market Value		Mills	(511 Limit)

Comparison of Tax Rate Changes to Index

2023-2024 Final General Fund Budget

LEA: 111316003 Mount Union Area SD

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Tax		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									,
	Huntingdon	40.8400	41.4200	1.43%	Yes	6.0%				
	Mifflin	25.0445	25.1700	0.51%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.0%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

2,040,000

\$2,040,000

\$25,629,092

5100 Debt Service / Other Expenditures and Financing Uses

**Total Other Expenditures and Financing Uses** 

**Total Estimated Expenditures and Other Financing Uses** 

# LEA: 111316003 Mount Union Area SD

LEA : 111310003 Mount Officin Area 3D	
Printed 9/12/2025 8:06:17 AM	Page - 1 of 1
<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,289,700
1200 Special Programs - Elementary / Secondary	5,208,377
1300 Vocational Education	1,053,672
1400 Other Instructional Programs - Elementary / Secondary	43,214
Total Instruction	\$16,594,963
2000 Support Services	
2100 Support Services - Students	682,766
2200 Support Services - Instructional Staff	287,443
2300 Support Services - Administration	1,632,326
2400 Support Services - Pupil Health	310,895
2500 Support Services - Business	298,316
2600 Operation and Maintenance of Plant Services	1,502,684
2700 Student Transportation Services	1,314,277
2800 Support Services - Central	398,229
Total Support Services	\$6,426,936
3000 Operation of Non-Instructional Services	
3200 Student Activities	561,693
3300 Community Services	5,500
Total Operation of Non-Instructional Services	\$567,193
5000 Other Expenditures and Financing Uses	

**Estimated Expenditures and Other Financing Uses: Detail** 

Page - 1 of 3

**Amount** 

5,030,612

3,312,311

1,077,980

2,031,707

1.587.921

1.419.900

\$5,208,377

154,400

14.000

268,050

199,441

584,781

\$1,053,672

1.400

30,000

13.214

\$43.214 \$16,594,963

328.899

277,433

26,000

48,000

\$682,766

98.538

155,355

10,125

6,960

1,654

780

449

512,730

83,500

2,567 \$10,289,700

233,000

37.000

# 2023-2024 Final General Fund Budget

LEA: 111316003 Mount Union Area SD

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**Description** 

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 400 Purchased Property Services

500 Other Purchased Services 600 Supplies

500 Other Purchased Services

2100 Support Services - Students 100 Personnel Services - Salaries

500 Other Purchased Services

2200 Support Services - Instructional Staff 100 Personnel Services - Salaries

500 Other Purchased Services

**Total Support Services - Students** 

Total Other Instructional Programs - Elementary / Secondary

200 Personnel Services - Employee Benefits

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

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300 Purchased Professional and Technical Services

700 Property 800 Other Objects

Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

600 Supplies

**Total Instruction** 2000 Support Services

600 Supplies

800 Other Objects

500 Other Purchased Services 600 Supplies

800 Other Objects Total Special Programs - Elementary / Secondary

1300 Vocational Education 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

**Total Vocational Education** 1400 Other Instructional Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

# Mount Union Area SD

Printed 9/12/2025 8:06:18 AM **Description** 

> 600 Supplies 800 Other Objects

**Total Support Services - Instructional Staff** 2300 Support Services - Administration

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

500 Other Purchased Services 600 Supplies

800 Other Objects **Total Support Services - Administration** 

2400 Support Services - Pupil Health

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 600 Supplies **Total Support Services - Pupil Health** 

2500 Support Services - Business

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies

800 Other Objects **Total Support Services - Business** 

2600 Operation and Maintenance of Plant Services 100 Personnel Services - Salaries

300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services

600 Supplies 700 Property

800 Other Objects **Total Operation and Maintenance of Plant Services** 

2700 Student Transportation Services 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies

200 Personnel Services - Employee Benefits

**Total Student Transportation Services** 2800 Support Services - Central 100 Personnel Services - Salaries

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114,989 66,400 7,100 \$310,895

> 144,466 113.422 6,500

780 28.200 4,948 \$298,316

526.199

Page - 2 of 3

**Amount** 

\$287,443

833.357

644,388

100,200

19,960

22,725

11,696 \$1.632.326

122,406

16.000

465

374,885 3,300 178.875 80.805

328,090 10,000 530

\$1,502,684

34,323

157,712

14,274 5,200 1,252,080

8.400 \$1,314,277

\$2,040,000

\$25,629,092

**Total Other Expenditures and Financing Uses** 

**TOTAL EXPENDITURES** 

# LEA: 111316003 Mount Union Area SD

Printed 9/12/2025 8:06:18 AM	Page - 3 of 3
Description  200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies 700 Property	Amount 114,007 12,555 16,560 80,895 16,500
Total Support Services - Central  Total Support Services	\$398,229 \$6,426,936
3000 Operation of Non-Instructional Services	<b>V</b> C,,
3200 Student Activities  100 Personnel Services - Salaries  200 Personnel Services - Employee Benefits  300 Purchased Professional and Technical Services  400 Purchased Property Services  500 Other Purchased Services  600 Supplies  800 Other Objects  Total Student Activities  3300 Community Services  600 Supplies	255,090 132,502 34,500 4,000 72,360 53,550 9,691 \$561,693
Total Community Services	\$5,500
Total Operation of Non-Instructional Services  5000 Other Expenditures and Financing Uses  5100 Debt Service / Other Expenditures and Financing Uses	\$567,193
800 Other Objects 900 Other Uses of Funds	810,000 1,230,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,040,000

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LEA: 111316003 Mount Union Area SD

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1 11111CU 3/12/2020 0.00.10 AW		•
Cash and Short-Term Investments	06/30/2023 Estimate	<u>06/30/2024 Projection</u>
General Fund	2,256,980	
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,110,522	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	55,910	(17,252)
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,343	42,500
Other Agency Fund		
Permanent Fund		
Permanent Fund  Total Cash and Short-Term Investments	\$3,463,755	\$1,025,248
	\$3,463,755 06/30/2023 Estimate	\$1,025,248 06/30/2024 Projection
Total Cash and Short-Term Investments		
Total Cash and Short-Term Investments <u>Long-Term Investments</u>		
Total Cash and Short-Term Investments  Long-Term Investments  General Fund		
Total Cash and Short-Term Investments  Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund		
Total Cash and Short-Term Investments  Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund  Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund		
Total Cash and Short-Term Investments  Long-Term Investments  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		
Total Cash and Short-Term Investments  Long-Term Investments  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		
Total Cash and Short-Term Investments  Long-Term Investments  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		
Total Cash and Short-Term Investments  Long-Term Investments  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		
Total Cash and Short-Term Investments  Long-Term Investments  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		
Long-Term Investments  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		
Total Cash and Short-Term Investments  Long-Term Investments  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		
Total Cash and Short-Term Investments  Long-Term Investments  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		
Total Cash and Short-Term Investments  Long-Term Investments 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		
Total Cash and Short-Term Investments  Long-Term Investments  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		
Total Cash and Short-Term Investments  Long-Term Investments 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		
Total Cash and Short-Term Investments  Long-Term Investments  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		

Schedule Of Cash And Investments (CAIN) 2023-2024 Final General Fund Budget

LEA: 111316003 Mount Union Area SD

Page - 2 of 2 06/30/2024 Projection **Long-Term Investments** 06/30/2023 Estimate

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**Total Long-Term Investments** 

Permanent Fund

\$1,025,248 **TOTAL CASH AND INVESTMENTS** \$3,463,755

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# 2023-2024 Final General Fund Budget

# LEA: 111316003 Mount Union Area SD

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Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
0510 Bonds Payable	18,980,000	17,750,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	35,000	37,000
0540 Accumulated Compensated Absences	432,000	434,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,450,000	4,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$23,897,000	\$22,721,000

# Public Purpose (Expendable) Trust Fund

- 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

#### Total Public Purpose (Expendable) Trust Fund

# Other Comptroller-Approved Special Revenue Funds

- 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

#### **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 and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

# Total Athletic / School-Sponsored Extra Curricular Activities Fund

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# 2023-2024 Final General Fund Budget

# LEA: 111316003 Mount Union Area SD

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<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 Projection</u>

# Capital Reserve Fund - § 690, §1850

- 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

#### Total Capital Reserve Fund - § 690, §1850

# Capital Reserve Fund - § 1431

- 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

#### Total Capital Reserve Fund - § 1431

# Other Capital Projects Fund

- 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

#### **Total Other Capital Projects Fund**

#### **Debt Service Fund**

- 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

#### **Total Debt Service Fund**

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# 2023-2024 Final General Fund Budget

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Long-Term Indebtedness	06/30/2023 Estimato	06/30/2024 Projectio
Long-Term Indeptedness	06/30/2023 Estimate	06/30/2024 Projectio

# Food Service / Cafeteria Operations Fund

- 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

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

# **Child Care Operations Fund**

- 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

#### **Total Child Care Operations Fund**

#### Other Enterprise Funds

- 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

#### **Total Other Enterprise Funds**

#### **Internal Service Fund**

- 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

#### **Total Internal Service Fund**

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<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 Projection</u>

# Private Purpose Trust Fund

- 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

#### **Total Private Purpose Trust Fund**

#### **Investment Trust Fund**

- 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

#### **Total Investment Trust Fund**

#### **Pension Trust Fund**

- 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

#### **Total Pension Trust Fund**

#### **Activity Fund**

- 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

#### **Total Activity Fund**

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<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 Projection</u>

# **Other Agency Fund**

- 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

#### **Total Other Agency Fund**

#### **Permanent Fund**

- 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

#### **Total Permanent Fund**

Total Long-Term Indebtedness \$23,897,000 \$22,721,000

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<u>06/30/2023 Estimate</u> <u>06/30/2024 Projection</u>

Short-Term Payables
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 \$23,897,000 \$22,721,000

LEA: 111316003 Mount Union Area SD	
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	755,154
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$755,154
5900 Budgetary Reserve	

2023-2024 Final General Fund Budget

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

Fund Balance Summary (FBS)

\$755,154

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