

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/26/2025

  
President of the Board - Original Signature Required

6/26/25  
Date

  
Secretary of the Board - Original Signature Required

6/26/25  
Date

  
Chief School Administrator - Original Signature Required

06/26/2025  
Date

Melinda K Kenepp  
Contact Person

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# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2025-2026 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflin County SD	COUNTY : Mifflin	AUN : 111444602
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?

Yes

No

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$100751768
Ending Unassigned Fund Balance	\$8062343
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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, 2025

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Mifflin County SD	<b>County :</b> Mifflin	<b>AUN Number :</b> 111444602
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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> 
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The district employs Budgetary Reserve to provide for operating contingencies
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 district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district typically carries encumbrances forward from the current year into the next and liquidates upon receipt of the merchandise
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow

<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	83,570
0820 Restricted Fund Balance	
0830 Committed Fund Balance	335,763
0840 Assigned Fund Balance	18,718,125
0850 Unassigned Fund Balance	8,062,343
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$27,116,231</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	38,717,039
7000 Revenue from State Sources	53,518,620
8000 Revenue from Federal Sources	3,823,591
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$96,059,250</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$123,175,481</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	25,052,663
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	190,000
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	180,000
6150 Current Act 511 Taxes - Proportional Assessments	9,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,520,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	77,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	935,914
6920 Contributions and Donations from Private Sources	515,200
6990 Refunds and Other Miscellaneous Revenue	62,262

**REVENUE FROM LOCAL SOURCES \$38,717,039**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	27,314,391
7160 Tuition for Orphans Subsidy	115,000
7271 Special Education funds for School-Aged Pupils	4,498,684
7311 Pupil Transportation Subsidy	4,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	165,165
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,191,748
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	3,347,898
7360 Safe Schools	194,739
7531 Ready to Learn-Foundation	3,473,263
7810 State Share of Social Security and Medicare Taxes	1,676,522
7820 State Share of Retirement Contributions	7,451,210

**REVENUE FROM STATE SOURCES \$53,518,620**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,988,065
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	304,472
8516 Title III - Language Instruction for English Learners and Immigrant Students	11,666
8517 Title IV - 21st Century Schools	208,160
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	281,228

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,823,591</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>96,059,250</b>
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Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,052,663
Amount of Tax Relief for Homestead Exclusions	<u>\$3,368,769</u>
Total Approx. Tax Revenue:	\$28,421,432
Approx. Tax Levy for Tax Rate Calculation:	\$30,163,061

Mifflin

Total

<b>2024-25 Data</b>		
a. Assessed Value	\$871,163,863	\$871,163,863
b. Real Estate Mills	34.5215	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$2,269,228,656	\$2,269,228,656
d. Assessed Value	\$873,747,113	\$873,747,113
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$30,073,883	\$30,073,883
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$30,073,883	\$30,073,883
(f Total * g)		
i. Base Mills Subject to Index	34.5215	
(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	93.50000%	93.50000%
k. Tax Levy Needed	\$30,163,061	\$30,163,061
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>34.5215</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,163,061	\$30,163,061
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,794,292
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,052,663
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$25,052,663</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,368,769</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$28,421,432</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,163,061</b>	
	<b>Mifflin</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	36.4201	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,821,957	\$31,821,957
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,472.00	
Number of Homestead/Farmstead Properties	10411	10411
Median Assessed Value of Homestead Properties		\$40,050

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Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$25,052,663</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,368,769</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$28,421,432</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,163,061</b>

**Mifflin**

**Total**



State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,347,898	Lowering RE Tax Rate	\$0	\$3,347,898
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$20,871			\$20,871
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$3,368,769</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>
Mifflin	873,747,113	34.5215	30,163,061			93.50000%	
<b>Totals:</b>	<b>873,747,113</b>		<b>30,163,061</b>	3,368,769 =	26,794,292 X	93.50000% =	25,052,663

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		100,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	100,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	80,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>180,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.850%	0.000%	8,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>9,450,000</b>
<b>Total Act 511, Current Taxes</b>			<b>9,630,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,269,228,656 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Mifflin	34.5215	34.5215	0.00%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	35,212,063
1200 Special Programs - Elementary / Secondary	18,130,244
1300 Vocational Education	3,936,382
1400 Other Instructional Programs - Elementary / Secondary	1,608,669
1500 Nonpublic School Programs	104,047
<b>Total Instruction</b>	<b>\$58,991,405</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,087,749
2200 Support Services - Instructional Staff	2,354,665
2300 Support Services - Administration	5,100,374
2400 Support Services - Pupil Health	1,144,989
2500 Support Services - Business	1,173,950
2600 Operation and Maintenance of Plant Services	7,696,334
2700 Student Transportation Services	6,726,036
2800 Support Services - Central	3,099,065
<b>Total Support Services</b>	<b>\$30,383,162</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,627,147
3300 Community Services	28,025
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,655,172</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,226,960
5900 Budgetary Reserve	1,495,069
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,722,029</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$100,751,768</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,833,892
200 Personnel Services - Employee Benefits	11,585,169
300 Purchased Professional and Technical Services	962,000
400 Purchased Property Services	230,261
500 Other Purchased Services	3,304,975
600 Supplies	2,295,766
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$35,212,063</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,541,880
200 Personnel Services - Employee Benefits	5,923,224
300 Purchased Professional and Technical Services	366,050
400 Purchased Property Services	12,680
500 Other Purchased Services	4,170,550
600 Supplies	112,860
800 Other Objects	3,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$18,130,244</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	888,334
200 Personnel Services - Employee Benefits	712,275
400 Purchased Property Services	2,075
500 Other Purchased Services	2,205,073
600 Supplies	80,150
700 Property	48,475
<b>Total Vocational Education</b>	<b>\$3,936,382</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	682,395
200 Personnel Services - Employee Benefits	476,974
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	128,050
600 Supplies	312,250
800 Other Objects	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,608,669</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	55,231
200 Personnel Services - Employee Benefits	42,368
500 Other Purchased Services	5,363
600 Supplies	1,085
<b>Total Nonpublic School Programs</b>	<b>\$104,047</b>
<b>Total Instruction</b>	<b>\$58,991,405</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,643,824

## 2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,224,858
300 Purchased Professional and Technical Services	197,882
500 Other Purchased Services	2,985
600 Supplies	17,050
800 Other Objects	1,150
<b>Total Support Services - Students</b>	<b>\$3,087,749</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,051,305
200 Personnel Services - Employee Benefits	1,019,172
300 Purchased Professional and Technical Services	95,547
500 Other Purchased Services	97,376
600 Supplies	89,265
800 Other Objects	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,354,665</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,596,777
200 Personnel Services - Employee Benefits	1,857,418
300 Purchased Professional and Technical Services	406,335
500 Other Purchased Services	94,669
600 Supplies	75,650
800 Other Objects	69,525
<b>Total Support Services - Administration</b>	<b>\$5,100,374</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	560,504
200 Personnel Services - Employee Benefits	536,075
300 Purchased Professional and Technical Services	35,885
500 Other Purchased Services	710
600 Supplies	10,800
800 Other Objects	1,015
<b>Total Support Services - Pupil Health</b>	<b>\$1,144,989</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	612,434
200 Personnel Services - Employee Benefits	404,686
300 Purchased Professional and Technical Services	101,800
500 Other Purchased Services	17,030
600 Supplies	30,500
800 Other Objects	7,500
<b>Total Support Services - Business</b>	<b>\$1,173,950</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,486,391
200 Personnel Services - Employee Benefits	2,230,299
300 Purchased Professional and Technical Services	292,350
400 Purchased Property Services	1,194,347
500 Other Purchased Services	415,722
600 Supplies	1,043,725

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	32,500
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,696,334</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	85,015
200 Personnel Services - Employee Benefits	49,680
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	6,575,141
600 Supplies	13,000
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$6,726,036</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	773,868
200 Personnel Services - Employee Benefits	600,611
300 Purchased Professional and Technical Services	170,350
400 Purchased Property Services	10,000
500 Other Purchased Services	28,176
600 Supplies	1,514,060
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$3,099,065</b>
<b>Total Support Services</b>	<b>\$30,383,162</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	628,719
200 Personnel Services - Employee Benefits	279,428
300 Purchased Professional and Technical Services	170,000
500 Other Purchased Services	322,000
600 Supplies	191,000
800 Other Objects	36,000
<b>Total Student Activities</b>	<b>\$1,627,147</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	10,005
200 Personnel Services - Employee Benefits	2,536
600 Supplies	15,484
<b>Total Community Services</b>	<b>\$28,025</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,655,172</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,476,960
900 Other Uses of Funds	5,750,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,226,960</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,495,069

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$1,495,069
Total Other Expenditures and Financing Uses	\$9,722,029
<b>TOTAL EXPENDITURES</b>	<b>\$100,751,768</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	32,115,000	30,000,000
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		
Other Capital Projects Fund	8,250,000	7,300,000
Debt Service Fund	8,831	8,831
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	14,795	14,350
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	330,000	230,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$40,743,626</b>	<b>\$37,578,181</b>
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**Long-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 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

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$40,743,626**

**\$37,578,181**

**Long-Term Indebtedness**

**06/30/2025 Estimate**

**06/30/2026 Projection**

<b>General Fund</b>		
0510 Bonds Payable	52,084,000	45,564,800
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,000,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,100,000	6,100,000
0599 Other Noncurrent Liabilities	9,000,000	7,900,000
<b>Total General Fund</b>	<b>\$69,184,000</b>	<b>\$61,564,800</b>

**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**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**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**

**Long-Term Indebtedness**

**06/30/2025 Estimate**

**06/30/2026 Projection**

**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**

**Long-Term Indebtedness**

**06/30/2025 Estimate**

**06/30/2026 Projection**

**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**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**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**

**\$69,184,000**

**\$61,564,800**

**Short-Term Payables**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	5,496,000	6,265,200
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$5,496,000</b>	<b>\$6,265,200</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$74,680,000</b>	<b>\$67,830,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	83,570
0820 Restricted Fund Balance	
0830 Committed Fund Balance	335,763
0840 Assigned Fund Balance	14,025,607
0850 Unassigned Fund Balance	8,062,343
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$22,423,713</b>
<b>5900 Budgetary Reserve</b>	<b>1,495,069</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$24,002,352</b>