

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Melinda K Kenepp

(717)447-2517

Extn :

Contact Person

Telephone

Extension

mkk08@mcsdk12.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2026-2027 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 2026-2027 (compared to 2025-2026)?

Yes

No

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$106058122
Ending Unassigned Fund Balance	\$7796842
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.35%

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, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflin County SD	County : Mifflin	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/21/26
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	106,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	125,000
0840 Assigned Fund Balance	21,868,444
0850 Unassigned Fund Balance	7,796,893
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$29,790,337</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	39,122,425
7000 Revenue from State Sources	56,799,503
8000 Revenue from Federal Sources	3,721,345
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$99,643,273</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$129,433,610</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	25,488,075
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	170,000
6150 Current Act 511 Taxes - Proportional Assessments	9,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,530,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	76,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	927,357
6920 Contributions and Donations from Private Sources	350,000
6990 Refunds and Other Miscellaneous Revenue	96,993

REVENUE FROM LOCAL SOURCES \$39,122,425

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	27,532,761
7160 Tuition for Orphans Subsidy	106,000
7271 Special Education funds for School-Aged Pupils	4,628,232
7311 Pupil Transportation Subsidy	4,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,221,587
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	3,346,897
7360 Safe Schools	188,553
7531 Ready to Learn-Foundation	5,977,473
7810 State Share of Social Security and Medicare Taxes	1,602,000
7820 State Share of Retirement Contributions	7,231,000

REVENUE FROM STATE SOURCES \$56,799,503

REVENUE FROM FEDERAL SOURCES

8513 IDEA, Section 619	2,773,753
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	310,551
8516 Title III - Language Instruction for English Learners and Immigrant Students	11,562
8517 Title IV - 21st Century Schools	209,144
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	105,107

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	281,228
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000

REVENUE FROM FEDERAL SOURCES **\$3,721,345**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **99,643,273**

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,488,075
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>
Total Approx. Tax Revenue:	\$28,857,605
Approx. Tax Levy for Tax Rate Calculation:	\$30,221,695

Mifflin

Total

2025-26 Data		
a. Assessed Value	\$873,747,113	\$873,747,113
b. Real Estate Mills	34.5215	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,524,577,659	\$2,524,577,659
d. Assessed Value	\$875,445,604	\$875,445,604
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$30,163,061	\$30,163,061
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$30,163,061	\$30,163,061
(f Total * g)		
i. Base Mills Subject to Index	34.5215	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.92000%	94.92000%
k. Tax Levy Needed	\$30,221,695	\$30,221,695
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	34.5215	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,221,695	\$30,221,695
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,852,165
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,488,075
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,488,075
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>
Total Approx. Tax Revenue:	\$28,857,605
Approx. Tax Levy for Tax Rate Calculation:	\$30,221,695

	Mifflin	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	36.1785	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,672,309	\$31,672,309
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,400.51	
Number of Homestead/Farmstead Properties	10487	10487
Median Assessed Value of Homestead Properties		\$40,200

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,488,075
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>
Total Approx. Tax Revenue:	\$28,857,605
Approx. Tax Levy for Tax Rate Calculation:	\$30,221,695

Mifflin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,346,897	Lowering RE Tax Rate	\$0		\$3,346,897
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$22,633				\$22,633
Amount of Tax Relief from State/Local Sources					\$3,369,530

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	875,445,604	34.5215	30,221,695			94.92000%	
Totals:	875,445,604		30,221,695	3,369,530	26,852,165	94.92000%	25,488,075

	<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	70,000
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

Total Current Act 511 Taxes – Flat Rate Assessments 170,000 170,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.850%	0.000%	8,900,000	8,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000	650,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 9,550,000 9,550,000

Total Act 511, Current Taxes 9,720,000

Act 511 Tax Limit -->	2,524,577,659 X	12	30,294,932
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Mifflin	34.5215	34.5215	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,021,208
1200 Special Programs - Elementary / Secondary	18,687,636
1300 Vocational Education	3,887,715
1400 Other Instructional Programs - Elementary / Secondary	1,592,578
1500 Nonpublic School Programs	134,094
Total Instruction	\$63,323,231
2000 Support Services	
2100 Support Services - Students	3,298,998
2200 Support Services - Instructional Staff	2,300,794
2300 Support Services - Administration	5,421,725
2400 Support Services - Pupil Health	1,157,953
2500 Support Services - Business	882,299
2600 Operation and Maintenance of Plant Services	8,232,588
2700 Student Transportation Services	7,098,097
2800 Support Services - Central	3,390,732
Total Support Services	\$31,783,186
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,722,898
3300 Community Services	29,919
Total Operation of Non-Instructional Services	\$1,752,817
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,898,888
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,198,888
Total Estimated Expenditures and Other Financing Uses	\$106,058,122

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,573,725
200 Personnel Services - Employee Benefits	13,367,109
300 Purchased Professional and Technical Services	931,618
400 Purchased Property Services	245,234
500 Other Purchased Services	4,835,442
600 Supplies	2,068,080
Total Regular Programs - Elementary / Secondary	\$39,021,208
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,191,178
200 Personnel Services - Employee Benefits	6,784,157
300 Purchased Professional and Technical Services	425,000
400 Purchased Property Services	5,350
500 Other Purchased Services	3,171,511
600 Supplies	107,440
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$18,687,636
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	786,731
200 Personnel Services - Employee Benefits	673,634
400 Purchased Property Services	2,075
500 Other Purchased Services	2,336,063
600 Supplies	89,212
Total Vocational Education	\$3,887,715
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	679,383
200 Personnel Services - Employee Benefits	466,495
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	128,450
600 Supplies	309,750
800 Other Objects	500
Total Other Instructional Programs - Elementary / Secondary	\$1,592,578
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	63,840
200 Personnel Services - Employee Benefits	62,904
500 Other Purchased Services	2,500
600 Supplies	4,850
Total Nonpublic School Programs	\$134,094
Total Instruction	\$63,323,231
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,712,353
200 Personnel Services - Employee Benefits	1,274,324

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	205,902
500 Other Purchased Services	4,095
600 Supplies	101,324
800 Other Objects	1,000
Total Support Services - Students	\$3,298,998
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,028,517
200 Personnel Services - Employee Benefits	1,012,172
300 Purchased Professional and Technical Services	87,538
500 Other Purchased Services	91,303
600 Supplies	80,264
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$2,300,794
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,751,497
200 Personnel Services - Employee Benefits	2,030,748
300 Purchased Professional and Technical Services	405,750
500 Other Purchased Services	94,220
600 Supplies	69,900
800 Other Objects	69,610
Total Support Services - Administration	\$5,421,725
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	590,339
200 Personnel Services - Employee Benefits	512,179
300 Purchased Professional and Technical Services	43,305
500 Other Purchased Services	710
600 Supplies	10,900
800 Other Objects	520
Total Support Services - Pupil Health	\$1,157,953
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	429,042
200 Personnel Services - Employee Benefits	291,007
300 Purchased Professional and Technical Services	101,500
500 Other Purchased Services	17,000
600 Supplies	42,250
800 Other Objects	1,500
Total Support Services - Business	\$882,299
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,583,589
200 Personnel Services - Employee Benefits	2,320,037
300 Purchased Professional and Technical Services	282,415
400 Purchased Property Services	1,239,850
500 Other Purchased Services	415,222
600 Supplies	1,347,475
700 Property	43,500

<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$8,232,588
2700 Student Transportation Services	
100 Personnel Services - Salaries	88,415
200 Personnel Services - Employee Benefits	52,107
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	6,946,075
600 Supplies	10,300
800 Other Objects	200
Total Student Transportation Services	\$7,098,097
2800 Support Services - Central	
100 Personnel Services - Salaries	947,939
200 Personnel Services - Employee Benefits	719,008
300 Purchased Professional and Technical Services	207,830
400 Purchased Property Services	10,000
500 Other Purchased Services	26,476
600 Supplies	1,471,479
800 Other Objects	8,000
Total Support Services - Central	\$3,390,732
Total Support Services	\$31,783,186
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	647,207
200 Personnel Services - Employee Benefits	290,856
300 Purchased Professional and Technical Services	185,000
500 Other Purchased Services	352,500
600 Supplies	215,335
800 Other Objects	32,000
Total Student Activities	\$1,722,898
3300 Community Services	
100 Personnel Services - Salaries	10,005
200 Personnel Services - Employee Benefits	4,200
600 Supplies	15,714
Total Community Services	\$29,919
Total Operation of Non-Instructional Services	\$1,752,817
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,176,888
900 Other Uses of Funds	6,722,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,898,888
5900 Budgetary Reserve	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,198,888
TOTAL EXPENDITURES	\$106,058,122

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	29,650,000	23,000,000
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	8,800,000	7,700,000
Debt Service Fund	22,000	22,000
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200	200
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	235,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$38,732,200	\$30,972,200

Long-Term Investments

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$38,732,200	\$30,972,200
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	45,109,000	38,316,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,500,000	2,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,700,000	6,700,000
0599 Other Noncurrent Liabilities	4,653,412	4,302,412
Total General Fund	\$58,962,412	\$51,818,412

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

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 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	\$58,962,412	\$51,818,412
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Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	6,721,000	7,144,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$6,721,000	\$7,144,000
TOTAL INDEBTEDNESS	\$65,683,412	\$58,962,412

Account Description	Amounts
0810 Nonspendable Fund Balance	106,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	125,000
0840 Assigned Fund Balance	15,453,646
0850 Unassigned Fund Balance	7,796,842
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,375,488
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,781,488