

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

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

Aaron O'Toole

(814)835-5316

Extn :

Contact Person

Telephone

Extension

otoole@mtsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millcreek Township SD	COUNTY : Erie	AUN : 105257602
--	------------------	--------------------

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	\$125012052
Ending Unassigned Fund Balance	\$9960884
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.96%

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
-----------------------------	------

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)

School District Name : Millcreek Township SD	County : Erie	AUN Number : 105257602
---	--------------------------------	---

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
--	-------------

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

<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.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$1,416,332.00 7340 PDE Amount: \$0.00	
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.	Our Board Policy states we must maintain an 8% Unassigned Fund Balance. This is a reserve for unforeseen expenditures or loss of revenue.
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 Committed Fund Balance relates to maintaining extracurricular facilities. The funds are committed through extracurricular participation fees, gate receipts, a portion of investment income, and advertising revenue by a prior Board motion.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These funds are assigned to balance future budgets or cover unexpected shortfalls.

<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	323,029	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,859,389	
0840 Assigned Fund Balance	6,500,641	
0850 Unassigned Fund Balance	9,721,920	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$21,081,950</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	81,560,817	
7000 Revenue from State Sources	39,538,214	
8000 Revenue from Federal Sources	2,565,908	
9000 Other Financing Sources	90,000	
Total Estimated Revenues And Other Financing Sources		<u>\$123,754,939</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$144,836,889</u>

LEA : 105257602 Millcreek Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	63,032,609
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	66,989
6114 Payments in Lieu of Current Taxes - State / Local	577,549
6140 Current Act 511 Taxes - Flat Rate Assessments	144,931
6150 Current Act 511 Taxes - Proportional Assessments	10,696,890
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,350,000
6500 Earnings on Investments	1,612,819
6700 Revenues from LEA Activities	480,714
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,523,700
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	70,000
6940 Tuition from Patrons	1,586,061
6970 Services Provided Other Funds	145,000
6990 Refunds and Other Miscellaneous Revenue	183,555
REVENUE FROM LOCAL SOURCES	\$81,560,817
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	18,067,442
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	4,587,166
7311 Pupil Transportation Subsidy	2,050,602
7312 Nonpublic and Charter School Pupil Transportation Subsidy	158,620
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	31,123
7330 Health Services (Medical, Dental, Nurse, Act 25)	137,361
7340 State Property Tax Reduction Allocation	1,416,332
7360 Safe Schools	278,000
7506 PAsmart Grants	50,000
7531 Ready to Learn-Foundation	1,053,736
7532 Ready to Learn-Adequacy Supplement	887,350
7810 State Share of Social Security and Medicare Taxes	1,965,282
7820 State Share of Retirement Contributions	8,705,200
REVENUE FROM STATE SOURCES	\$39,538,214
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,411,812

LEA : 105257602 Millcreek Township SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	188,929
8516 Title III - Language Instruction for English Learners and Immigrant Students	50,310
8517 Title IV - 21st Century Schools	114,857
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	750,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$2,565,908
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	90,000
OTHER FINANCING SOURCES	\$90,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	123,754,939

Act 1 Index (current): 4.9%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$63,032,609	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,416,229</u>	
Total Approx. Tax Revenue:		\$64,448,838	
Approx. Tax Levy for Tax Rate Calculation:		\$66,759,954	
		Erie	Total
<hr/>			
2024-25 Data			
a. Assessed Value		\$3,987,917,087	\$3,987,917,087
b. Real Estate Mills		16.2694	
I. 2025-26 Data			
c. 2023 STEB Market Value		\$4,076,133,593	\$4,076,133,593
d. Assessed Value		\$3,987,763,937	\$3,987,763,937
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2024-25 Calculations			
f. 2024-25 Tax Levy		\$64,881,018	\$64,881,018
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy		\$64,881,018	\$64,881,018
(f Total * g)			
i. Base Mills Subject to Index		16.2694	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.46314%	96.46314%
k. Tax Levy Needed		\$66,759,954	\$66,759,954
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate		16.7412	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$66,759,954	\$66,759,954
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$65,343,725
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$63,032,609
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$63,032,609	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,416,229</u>	
Total Approx. Tax Revenue:	\$64,448,838	
Approx. Tax Levy for Tax Rate Calculation:	\$66,759,954	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.0666	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$68,057,572	\$68,057,572
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	\$6,182.97	
Number of Homestead/Farmstead Properties	13682	13682
Median Assessed Value of Homestead Properties		\$143,360

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$63,032,609
Amount of Tax Relief for Homestead Exclusions	<u>\$1,416,229</u>
Total Approx. Tax Revenue:	\$64,448,838
Approx. Tax Levy for Tax Rate Calculation:	\$66,759,954
	Erie
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,416,229	Lowering RE Tax Rate	\$103	\$1,416,332
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,416,332

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 105257602 Millcreek Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 4/2/2025 8:21:57 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Erie	3,987,763,937	16.7412	66,759,954			96.46314%	
Totals:	3,987,763,937		66,759,954	- 1,416,229	= 65,343,725	X 96.46314%	= 63,032,609
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	140,000	140,000
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 – Flat Rate			\$125.00	\$0.00	4,931	4,931
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						144,931	144,931
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	9,600,000	9,600,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,096,890	1,096,890
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						10,696,890	10,696,890
Total Act 511, Current Taxes							10,841,821
Act 511 Tax Limit -->				4,076,133,593	X	12	48,913,603
				Market Value		Mills	(511 Limit)

LEA : 105257602 Millcreek Township SD

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>									
	Erie	16.2694	16.7412	2.90%	Yes	4.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$125.00	\$125.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

LEA : 105257602 Millcreek Township SD

Printed 4/2/2025 8:22:00 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	47,624,512
1200 Special Programs - Elementary / Secondary	17,949,755
1300 Vocational Education	4,055,089
1400 Other Instructional Programs - Elementary / Secondary	1,210,105
1500 Nonpublic School Programs	111,943
Total Instruction	\$70,951,404
2000 Support Services	
2100 Support Services - Students	4,904,216
2200 Support Services - Instructional Staff	2,500,443
2300 Support Services - Administration	7,229,603
2400 Support Services - Pupil Health	1,724,110
2500 Support Services - Business	1,422,566
2600 Operation and Maintenance of Plant Services	12,359,351
2700 Student Transportation Services	5,943,566
2800 Support Services - Central	4,537,164
2900 Other Support Services	206,000
Total Support Services	\$40,827,019
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,890,456
3300 Community Services	13,473
Total Operation of Non-Instructional Services	\$2,903,929
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,829,700
5200 Interfund Transfers - Out	500,000
Total Other Expenditures and Financing Uses	\$10,329,700
Total Estimated Expenditures and Other Financing Uses	\$125,012,052

LEA : 105257602 Millcreek Township SD

Printed 4/2/2025 8:22:01 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,669,116
200 Personnel Services - Employee Benefits	16,707,540
300 Purchased Professional and Technical Services	1,575,104
400 Purchased Property Services	36,160
500 Other Purchased Services	3,092,272
600 Supplies	1,328,037
700 Property	189,845
800 Other Objects	26,438
Total Regular Programs - Elementary / Secondary	\$47,624,512
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,058,517
200 Personnel Services - Employee Benefits	6,036,138
300 Purchased Professional and Technical Services	1,769,343
400 Purchased Property Services	1,258
500 Other Purchased Services	1,933,420
600 Supplies	117,375
800 Other Objects	33,704
Total Special Programs - Elementary / Secondary	\$17,949,755
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,626,051
200 Personnel Services - Employee Benefits	1,210,744
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	15,500
500 Other Purchased Services	819,188
600 Supplies	199,396
700 Property	159,210
800 Other Objects	500
Total Vocational Education	\$4,055,089
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	592,479
200 Personnel Services - Employee Benefits	397,353
500 Other Purchased Services	211,520
600 Supplies	8,753
Total Other Instructional Programs - Elementary / Secondary	\$1,210,105
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	74,970
600 Supplies	36,973
Total Nonpublic School Programs	\$111,943
Total Instruction	\$70,951,404
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,801,288

LEA : 105257602 Millcreek Township SD

Printed 4/2/2025 8:22:01 AM

<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,837,583
300	Purchased Professional and Technical Services	9,200
500	Other Purchased Services	3,227
600	Supplies	250,428
800	Other Objects	2,490
Total Support Services - Students		\$4,904,216
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,168,060
200	Personnel Services - Employee Benefits	995,986
300	Purchased Professional and Technical Services	71,866
500	Other Purchased Services	102,769
600	Supplies	159,393
800	Other Objects	2,369
Total Support Services - Instructional Staff		\$2,500,443
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,918,861
200	Personnel Services - Employee Benefits	2,488,980
300	Purchased Professional and Technical Services	573,000
400	Purchased Property Services	20,850
500	Other Purchased Services	74,669
600	Supplies	100,267
700	Property	13,200
800	Other Objects	39,776
Total Support Services - Administration		\$7,229,603
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	955,924
200	Personnel Services - Employee Benefits	729,306
300	Purchased Professional and Technical Services	14,800
400	Purchased Property Services	700
500	Other Purchased Services	2,250
600	Supplies	20,770
800	Other Objects	360
Total Support Services - Pupil Health		\$1,724,110
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	715,074
200	Personnel Services - Employee Benefits	428,911
300	Purchased Professional and Technical Services	93,000
500	Other Purchased Services	16,500
600	Supplies	144,081
800	Other Objects	25,000
Total Support Services - Business		\$1,422,566
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	4,717,672
200	Personnel Services - Employee Benefits	3,030,974
300	Purchased Professional and Technical Services	207,690

LEA : 105257602 Millcreek Township SD

Printed 4/2/2025 8:22:01 AM

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	632,122
500 Other Purchased Services	369,065
600 Supplies	2,341,135
700 Property	1,046,898
800 Other Objects	13,795
Total Operation and Maintenance of Plant Services	\$12,359,351
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	43,876
200 Personnel Services - Employee Benefits	26,175
500 Other Purchased Services	5,810,515
600 Supplies	63,000
Total Student Transportation Services	\$5,943,566
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,204,275
200 Personnel Services - Employee Benefits	673,381
300 Purchased Professional and Technical Services	124,802
400 Purchased Property Services	151,490
500 Other Purchased Services	193,045
600 Supplies	574,611
700 Property	1,606,365
800 Other Objects	9,195
Total Support Services - Central	\$4,537,164
2900 <u>Other Support Services</u>	
500 Other Purchased Services	206,000
Total Other Support Services	\$206,000
Total Support Services	\$40,827,019
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,131,527
200 Personnel Services - Employee Benefits	538,079
300 Purchased Professional and Technical Services	76,300
400 Purchased Property Services	186,763
500 Other Purchased Services	278,637
600 Supplies	265,969
700 Property	311,190
800 Other Objects	101,991
Total Student Activities	\$2,890,456
3300 <u>Community Services</u>	
600 Supplies	13,473
Total Community Services	\$13,473
Total Operation of Non-Instructional Services	\$2,903,929
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

LEA : 105257602 Millcreek Township SD

Printed 4/2/2025 8:22:01 AM

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,039,700
900 Other Uses of Funds	4,790,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,829,700
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
Total Other Expenditures and Financing Uses	\$10,329,700
TOTAL EXPENDITURES	\$125,012,052

LEA : 105257602 Millcreek Township SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	33,829,158	31,829,158
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	29,919,171	11,213,937
Capital Reserve Fund - § 1431	5,310,324	4,410,324
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,925,798	2,175,798
Child Care Operations Fund	91,963	91,963
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	241,118	241,118
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$71,317,532	\$49,962,298

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

LEA : 105257602 Millcreek Township SD

<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$71,317,532	\$49,962,298

LEA : 105257602 Millcreek Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	139,305,000	134,625,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	170,000	320,000
0540 Accumulated Compensated Absences	3,100,000	3,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	15,263,144	15,663,144
0599 Other Noncurrent Liabilities	134,000,000	133,500,000
Total General Fund	\$291,838,144	\$287,108,144
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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		

LEA : 105257602 Millcreek Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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)	20,000	25,000
0599 Other Noncurrent Liabilities	500,000	480,000
Total Food Service / Cafeteria Operations Fund	\$520,000	\$505,000
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)	100,000	130,000
0599 Other Noncurrent Liabilities	2,000,000	1,900,000
Total Child Care Operations Fund	\$2,100,000	\$2,030,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 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	\$294,458,144	\$289,643,144

LEA : 105257602 Millcreek Township SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	21,000,000	21,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	8,000,000	6,000,000
Capital Reserve Fund - § 1431	500,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	182,000	182,000
Child Care Operations Fund	115,000	115,000
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	\$29,797,000	\$27,597,000
TOTAL INDEBTEDNESS	\$324,255,144	\$317,240,144

Account Description	Amounts
0810 Nonspendable Fund Balance	323,029
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,689,389
0840 Assigned Fund Balance	5,174,564
0850 Unassigned Fund Balance	9,960,884
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,824,837
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,147,866