

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2025

Lisa Peterson
President of the Board - Original Signature Required

6/16/2025
Date

Kelly Orr
Secretary of the Board - Original Signature Required

Date 6/16/25


Chief School Administrator - Original Signature Required

Date 10/16/2025

Kelly Price

Contact Person

(610)775-1461	Extn :7012
Telephone	Extension

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Governor Mifflin SD	COUNTY : Berk	AUN : 114063003
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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	\$90168831
Ending Unassigned Fund Balance	\$5483265
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.08%

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 6-16-25
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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)

School District Name : Governor Mifflin SD	County : Berks	AUN Number : 114063003
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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 5-05-25
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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.	Budgetary reserve is used for any unexpected expenses that were not part of the budget.
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.	Unassigned fund balance is used for cash flow purposes and to pay invoices and also cover an unanticipated expenses during the year.
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 Board committed funds to future construction.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	396,428	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,250,000	
0840 Assigned Fund Balance	500,000	
0850 Unassigned Fund Balance	5,483,265	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,233,265</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	59,950,345	
7000 Revenue from State Sources	28,657,062	
8000 Revenue from Federal Sources	1,026,424	
9000 Other Financing Sources	35,000	
Total Estimated Revenues And Other Financing Sources		<u>\$89,668,831</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$96,902,096</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	49,639,416
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	50,110
6114 Payments in Lieu of Current Taxes - State / Local	1,489
6120 Current Per Capita Taxes, Section 679	86,500
6140 Current Act 511 Taxes - Flat Rate Assessments	201,500
6150 Current Act 511 Taxes - Proportional Assessments	6,583,966
6400 Delinquencies on Taxes Levied / Assessed by the LEA	980,000
6500 Earnings on Investments	1,152,216
6700 Revenues from LEA Activities	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	805,148
6910 Rentals	65,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	160,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$59,950,345
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,480,711
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	3,385,034
7292 Pre-K Counts	630,000
7311 Pupil Transportation Subsidy	1,025,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	68,915
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	532,677
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,509,621
7360 Safe Schools	67,200
7531 Ready to Learn-Foundation	2,277,340
7532 Ready to Learn-Adequacy Supplement	1,590,845
7810 State Share of Social Security and Medicare Taxes	1,383,354
7820 State Share of Retirement Contributions	6,540,865
REVENUE FROM STATE SOURCES	\$28,657,062
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	679,674

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	102,054
8516 Title III - Language Instruction for English Learners and Immigrant Students	31,492
8517 Title IV - 21st Century Schools	53,204
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,026,424
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	35,000
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	89,668,831

Act 1 Index (current): 5.2%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$49,639,416	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,509,685</u>	
Total Approx. Tax Revenue:		\$51,149,101	
Approx. Tax Levy for Tax Rate Calculation:		\$53,078,711	
		Berks	Total
<hr/>			
2024-25 Data			
a. Assessed Value		\$1,602,194,300	\$1,602,194,300
b. Real Estate Mills		31.5500	
I. 2025-26 Data			
c. 2023 STEB Market Value		\$2,317,380,769	\$2,317,380,769
d. Assessed Value		\$1,602,618,100	\$1,602,618,100
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2024-25 Calculations			
f. 2024-25 Tax Levy		\$50,549,230	\$50,549,230
(a * b)			
2025-26 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy		\$50,549,230	\$50,549,230
(f Total * g)			
i. Base Mills Subject to Index		31.5500	
(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		96.25820%	96.25820%
k. Tax Levy Needed		\$53,078,711	\$53,078,711
(Approx. Tax Levy * g)			
I. 2025-26 Real Estate Tax Rate		33.1200	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$53,078,711	\$53,078,711
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$51,569,026
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$49,639,416
(n * Est. Pct. Collection)			
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Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,639,416	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,509,685</u>	
Total Approx. Tax Revenue:	\$51,149,101	
Approx. Tax Levy for Tax Rate Calculation:	\$53,078,711	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.1906	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,191,856	\$53,191,856
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	\$6,852.00	
Number of Homestead/Farmstead Properties	6659	6659
Median Assessed Value of Homestead Properties		\$103,900

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,639,416
Amount of Tax Relief for Homestead Exclusions	<u>\$1,509,685</u>
Total Approx. Tax Revenue:	\$51,149,101
Approx. Tax Levy for Tax Rate Calculation:	\$53,078,711
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,509,621	Lowering RE Tax Rate	\$0	\$1,509,621
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$64			\$64
Amount of Tax Relief from State/Local Sources				\$1,509,685

2025-2026 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 114063003 Governor Mifflin SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/17/2025 2:09:40 PM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Berks	1,602,618,100	33.1200	53,078,711			96.25820%	
Totals:	1,602,618,100		53,078,711	- 1,509,685	= 51,569,026	X 96.25820%	= 49,639,416
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	86,500		
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	86,500	86,500
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00	\$0.00	65,000	65,000
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	50,000	50,000
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			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						201,500	201,500
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	5,933,966	5,933,966
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						6,583,966	6,583,966
Total Act 511, Current Taxes							6,785,466
Act 511 Tax Limit -->				2,317,380,769	X	12	27,808,569
				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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u>									
	Berks	31.5500	33.1200	4.98%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		34,378,916
1200 Special Programs - Elementary / Secondary		18,042,304
1300 Vocational Education		1,609,227
1400 Other Instructional Programs - Elementary / Secondary		143,738
1500 Nonpublic School Programs		12,178
1800 Pre-Kindergarten		726,618
Total Instruction		\$54,912,981
2000 Support Services		
2100 Support Services - Students		3,478,373
2200 Support Services - Instructional Staff		3,501,147
2300 Support Services - Administration		4,089,695
2400 Support Services - Pupil Health		958,013
2500 Support Services - Business		1,205,200
2600 Operation and Maintenance of Plant Services		7,179,796
2700 Student Transportation Services		4,032,539
2800 Support Services - Central		1,873,691
2900 Other Support Services		55,288
Total Support Services		\$26,373,742
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,774,990
3300 Community Services		184,042
Total Operation of Non-Instructional Services		\$1,959,032
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		2,000
Total Facilities Acquisition, Construction and Improvement Services		\$2,000
5000 Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		6,421,076
5900 Budgetary Reserve		500,000
Total Other Expenditures and Financing Uses		\$6,921,076
Total Estimated Expenditures and Other Financing Uses		\$90,168,831

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,496,685
200 Personnel Services - Employee Benefits	12,866,669
300 Purchased Professional and Technical Services	471,990
400 Purchased Property Services	23,600
500 Other Purchased Services	571,705
600 Supplies	827,404
700 Property	108,800
800 Other Objects	12,063
Total Regular Programs - Elementary / Secondary	\$34,378,916
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,803,739
200 Personnel Services - Employee Benefits	4,486,179
300 Purchased Professional and Technical Services	1,459,500
500 Other Purchased Services	5,190,286
600 Supplies	92,600
700 Property	10,000
Total Special Programs - Elementary / Secondary	\$18,042,304
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,609,227
Total Vocational Education	\$1,609,227
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,500
200 Personnel Services - Employee Benefits	2,738
300 Purchased Professional and Technical Services	56,500
500 Other Purchased Services	78,000
Total Other Instructional Programs - Elementary / Secondary	\$143,738
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,178
Total Nonpublic School Programs	\$12,178
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	447,878
200 Personnel Services - Employee Benefits	240,852
300 Purchased Professional and Technical Services	20,835
500 Other Purchased Services	5,053
600 Supplies	12,000
Total Pre-Kindergarten	\$726,618
Total Instruction	\$54,912,981
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,023,347
200 Personnel Services - Employee Benefits	1,315,276

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	43,000
500	Other Purchased Services	9,750
600	Supplies	84,900
800	Other Objects	2,100
Total Support Services - Students		\$3,478,373
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,101,049
200	Personnel Services - Employee Benefits	885,573
300	Purchased Professional and Technical Services	120,500
400	Purchased Property Services	927,500
500	Other Purchased Services	52,960
600	Supplies	344,165
700	Property	60,000
800	Other Objects	9,400
Total Support Services - Instructional Staff		\$3,501,147
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,092,878
200	Personnel Services - Employee Benefits	1,342,210
300	Purchased Professional and Technical Services	369,250
400	Purchased Property Services	4,500
500	Other Purchased Services	196,750
600	Supplies	46,047
800	Other Objects	38,060
Total Support Services - Administration		\$4,089,695
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	472,515
200	Personnel Services - Employee Benefits	339,898
300	Purchased Professional and Technical Services	124,050
500	Other Purchased Services	100
600	Supplies	21,000
800	Other Objects	450
Total Support Services - Pupil Health		\$958,013
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	535,378
200	Personnel Services - Employee Benefits	385,753
300	Purchased Professional and Technical Services	54,000
400	Purchased Property Services	155,770
500	Other Purchased Services	5,000
600	Supplies	39,000
800	Other Objects	30,299
Total Support Services - Business		\$1,205,200
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,630,653
200	Personnel Services - Employee Benefits	1,746,473
300	Purchased Professional and Technical Services	9,500

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	480,450
500	Other Purchased Services	388,350
600	Supplies	1,471,150
700	Property	449,020
800	Other Objects	4,200
Total Operation and Maintenance of Plant Services		\$7,179,796
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	17,033
200	Personnel Services - Employee Benefits	7,706
400	Purchased Property Services	14,000
500	Other Purchased Services	3,990,300
600	Supplies	1,000
800	Other Objects	2,500
Total Student Transportation Services		\$4,032,539
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	772,218
200	Personnel Services - Employee Benefits	511,018
300	Purchased Professional and Technical Services	481,875
500	Other Purchased Services	10,680
600	Supplies	52,700
800	Other Objects	45,200
Total Support Services - Central		\$1,873,691
2900 <u>Other Support Services</u>		
500	Other Purchased Services	55,288
Total Other Support Services		\$55,288
Total Support Services		\$26,373,742
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	1,061,474
200	Personnel Services - Employee Benefits	388,773
300	Purchased Professional and Technical Services	107,000
500	Other Purchased Services	115,500
600	Supplies	72,000
800	Other Objects	30,243
Total Student Activities		\$1,774,990
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	33,656
200	Personnel Services - Employee Benefits	15,091
300	Purchased Professional and Technical Services	45
600	Supplies	5,250
800	Other Objects	130,000
Total Community Services		\$184,042
Total Operation of Non-Instructional Services		\$1,959,032

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,000
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,421,076
Total Interfund Transfers - Out	\$6,421,076
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$6,921,076
TOTAL EXPENDITURES	\$90,168,831

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<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	13,750,000	13,750,000
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	13,000,000	12,000,000
Other Capital Projects Fund	16,000,000	10,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	330,000	414,000
Other Agency Fund	34,000	39,000
Permanent Fund		
Total Cash and Short-Term Investments	\$44,614,000	\$36,703,000
<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		

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<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	\$44,614,000	\$36,703,000

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	84,950,000	81,490,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	800,047	1,205,005
0540 Accumulated Compensated Absences	492,591	531,872
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,745,135	6,555,615
0599 Other Noncurrent Liabilities		
Total General Fund	\$92,987,773	\$89,782,492
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		

<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)		
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		

<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	\$92,987,773	\$89,782,492

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	11,500,000	11,500,000
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	500,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	80,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$12,080,000	\$12,080,000
TOTAL INDEBTEDNESS	\$105,067,773	\$101,862,492

Account Description	Amounts
0810 Nonspendable Fund Balance	396,428
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,483,265
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,733,265
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,629,693