FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

+ 40,608,960.00	Revenues
- 40,531,132.00	Expenditures
+ 77,828.00	

Preliminary Budget

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**

Renee M Jilinski — **Contact Person**

(570)966-8207 Extn : — **Telephone** **Extension**

rjilinski@mifflinburg.org — **Email Address**

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2026-2027 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Mifflinburg Area SD	Union	116605003

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 [x]

No [ ]

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

Total Budgeted Expenditures	$40531132
Ending Unassigned Fund Balance	$2077828
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.12%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2026

Preliminary Budget

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 :	County :	AUN Number :
Mifflinburg Area SD	Union	116605003

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.

Preliminary Budget

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**

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $990,650.00 C x 2%: $19,813.00	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: $990,650.00 7340 PDE Amount: $0.00	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $533,935.00 Function 2200, Object 200: $723,104.00	A majority is regarding tuition reimbursement that is outlined in CBA, this is budgeted to our liability with the CBA.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: $250,499.00 Function 2400, Object 200: $254,194.00	Benefits are based upon Collective Bargaining Agreement, the plans chosen are larger plans costing the District higher insurance payments in this category.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for Playoffs and Extracurriculuar Competitions.
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budget Stabilization Reserve ($3,500,000), Future Pension Costs Reserve ($1,300,000), Other Post-Employment Benefits Reserve ($1,000,000), Construction & Improvements $1,000,000, Capital Projects $3,900,000
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	$3,400,000 Assigned for Capital Projects

Preliminary Budget

Preliminary Budget

Preliminary Budget

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	40,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	10,700,001	
0840 Assigned Fund Balance	3,400,000	
0850 Unassigned Fund Balance	2,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$16,100,001**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,868,456	
7000 Revenue from State Sources	17,902,572	
8000 Revenue from Federal Sources	837,932	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$40,608,960**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$56,708,961**

Preliminary Budget

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	14,145,486
6113	Public Utility Realty Taxes	17,500
6114	Payments in Lieu of Current Taxes - State / Local	114,650
6150	Current Act 511 Taxes - Proportional Assessments	6,375,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	425,000
6500	Earnings on Investments	257,500
6700	Revenues from LEA Activities	80,575
6800	Revenues from Intermediary Sources / Pass-Through Funds	342,210
6910	Rentals	15,610
6920	Contributions and Donations from Private Sources	14,050
6940	Tuition from Patrons	50,000
6990	Refunds and Other Miscellaneous Revenue	30,875
REVENUE FROM LOCAL SOURCES		**$21,868,456**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	9,803,275
7160	Tuition for Orphans Subsidy	38,000
7220	Vocational Education	111,000
7271	Special Education funds for School-Aged Pupils	1,613,557
7311	Pupil Transportation Subsidy	950,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	221,852
7330	Health Services (Medical, Dental, Nurse, Act 25)	33,500
7340	State Property Tax Reduction Allocation	990,650
7360	Safe Schools	134,083
7509	Supplemental Equipment Grants	30,000
7531	Ready to Learn-Foundation	354,755
7532	Ready to Learn-Adequacy Supplement	266,900
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7810	State Share of Social Security and Medicare Taxes	595,000
7820	State Share of Retirement Contributions	2,700,000
REVENUE FROM STATE SOURCES		**$17,902,572**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	504,108
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	73,473

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	41,982
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	215,369
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	**$837,932**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**40,608,960**

Preliminary Budget

Act 1 Index (current): 4.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes: **$14,145,486**

Amount of Tax Relief for Homestead Exclusions **$990,650**

Total Approx. Tax Revenue: **$15,136,136**

Approx. Tax Levy for Tax Rate Calculation: **$15,573,625**

		Union	Total
	2025-26 Data		
	a. Assessed Value	$971,131,170	$971,131,170
	b. Real Estate Mills	15.5690	
I.	**2026-27 Data**		
	c. 2024 STEB Market Value	$1,379,187,718	$1,379,187,718
	d. Assessed Value	$983,183,420	$983,183,420
	e. Assessed Value of New Constr/ Renov	$0	$0
	2025-26 Calculations		
	f. 2025-26 Tax Levy (a * b)	$15,119,541	$15,119,541
	2026-27 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2025-26 Tax Levy (f Total * g)	$15,119,541	$15,119,541
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.5690	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$15,573,625	$15,573,625
	l. 2026-27 Real Estate Tax Rate (k / d * 1000)	**15.8400**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$15,573,625	$15,573,625
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$14,582,975
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$14,145,486

Preliminary Budget

Act 1 Index (current): 4.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$14,145,486**
Amount of Tax Relief for Homestead Exclusions	**$990,650**
Total Approx. Tax Revenue:	**$15,136,136**
Approx. Tax Levy for Tax Rate Calculation:	**$15,573,625**

		Union	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	16.2540	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$15,980,663	$15,980,663
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$0.00	
	Number of Homestead/Farmstead Properties		
	Median Assessed Value of Homestead Properties		$117,700

Preliminary Budget

Act 1 Index (current): 4.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$14,145,486**
Amount of Tax Relief for Homestead Exclusions	**$990,650**
Total Approx. Tax Revenue:	**$15,136,136**
Approx. Tax Levy for Tax Rate Calculation:	**$15,573,625**

	Union			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$990,650	Lowering RE Tax Rate	$0	$990,650
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$990,650**

Preliminary Budget

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
Union	983,183,420	15.8400	15,573,625						97.00000%		
Totals:	**983,183,420**		**15,573,625**	-	990,650	=	14,582,975	X	97.00000%	=	14,145,486

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
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	$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	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – 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			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.550%	0.000%	6,050,000	6,050,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	325,000	325,000
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			**6,375,000**	**6,375,000**
	Total Act 511, Current Taxes				**6,375,000**
		Act 511 Tax Limit -->	**1,379,187,718 X**	**12**	**16,550,253**
			Market Value	**Mills**	**(511 Limit)**

Preliminary Budget

Tax Function	Description	Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2025-26 (Rebalanced)	2026-27	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Union	15.5690	15.8400	1.75%	Yes	4.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.4%				

Preliminary Budget

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,630,619
1200 Special Programs - Elementary / Secondary	6,302,663
1300 Vocational Education	1,503,604
1400 Other Instructional Programs - Elementary / Secondary	181,948
1600 Adult Education Programs	1,310
Total Instruction	**$23,620,144**
2000 Support Services	
2100 Support Services - Students	1,428,479
2200 Support Services - Instructional Staff	1,010,334
2300 Support Services - Administration	2,261,204
2400 Support Services - Pupil Health	519,133
2500 Support Services - Business	530,433
2600 Operation and Maintenance of Plant Services	3,863,812
2700 Student Transportation Services	2,042,744
2800 Support Services - Central	1,697,146
Total Support Services	**$13,353,285**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,314,114
3300 Community Services	6,087
Total Operation of Non-Instructional Services	**$1,320,201**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	113,440
Total Facilities Acquisition, Construction and Improvement Services	**$113,440**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,809,062
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	15,000
Total Other Expenditures and Financing Uses	**$2,124,062**
Total Estimated Expenditures and Other Financing Uses	**$40,531,132**

Preliminary Budget

Preliminary Budget

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,141,325
200 Personnel Services - Employee Benefits	6,213,180
300 Purchased Professional and Technical Services	72,000
400 Purchased Property Services	28,240
500 Other Purchased Services	836,782
600 Supplies	335,687
800 Other Objects	3,405
Total Regular Programs - Elementary / Secondary	**$15,630,619**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,612,190
200 Personnel Services - Employee Benefits	1,799,982
300 Purchased Professional and Technical Services	614,000
400 Purchased Property Services	1,200
500 Other Purchased Services	1,205,100
600 Supplies	66,986
800 Other Objects	3,205
Total Special Programs - Elementary / Secondary	**$6,302,663**
1300 Vocational Education	
100 Personnel Services - Salaries	129,450
200 Personnel Services - Employee Benefits	95,442
500 Other Purchased Services	1,232,812
600 Supplies	45,900
Total Vocational Education	**$1,503,604**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	104,870
200 Personnel Services - Employee Benefits	41,713
500 Other Purchased Services	5,000
600 Supplies	30,365
Total Other Instructional Programs - Elementary / Secondary	**$181,948**
1600 Adult Education Programs	
100 Personnel Services - Salaries	1,200
200 Personnel Services - Employee Benefits	110
Total Adult Education Programs	**$1,310**
Total Instruction	**$23,620,144**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	693,506
200 Personnel Services - Employee Benefits	605,168
300 Purchased Professional and Technical Services	67,000
500 Other Purchased Services	825
600 Supplies	45,920
800 Other Objects	16,060

Description	Amount
Total Support Services - Students	**$1,428,479**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	533,935
200 Personnel Services - Employee Benefits	723,104
300 Purchased Professional and Technical Services	29,850
500 Other Purchased Services	2,915
600 Supplies	-281,305
800 Other Objects	1,835
Total Support Services - Instructional Staff	**$1,010,334**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,099,947
200 Personnel Services - Employee Benefits	904,136
300 Purchased Professional and Technical Services	50,800
500 Other Purchased Services	108,100
600 Supplies	19,200
800 Other Objects	79,021
Total Support Services - Administration	**$2,261,204**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	250,499
200 Personnel Services - Employee Benefits	254,194
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	950
500 Other Purchased Services	40
600 Supplies	9,950
Total Support Services - Pupil Health	**$519,133**
2500 Support Services - Business	
100 Personnel Services - Salaries	244,581
200 Personnel Services - Employee Benefits	219,523
300 Purchased Professional and Technical Services	13,900
500 Other Purchased Services	1,700
600 Supplies	47,054
800 Other Objects	3,675
Total Support Services - Business	**$530,433**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,153,835
200 Personnel Services - Employee Benefits	1,048,360
300 Purchased Professional and Technical Services	106,083
400 Purchased Property Services	401,369
500 Other Purchased Services	179,380
600 Supplies	973,560
800 Other Objects	1,225
Total Operation and Maintenance of Plant Services	**$3,863,812**
2700 Student Transportation Services	
100 Personnel Services - Salaries	116,801

Preliminary Budget

Description	Amount
200 Personnel Services - Employee Benefits	47,618
500 Other Purchased Services	1,866,300
600 Supplies	11,900
800 Other Objects	125
Total Student Transportation Services	**$2,042,744**
2800 Support Services - Central	
100 Personnel Services - Salaries	194,746
200 Personnel Services - Employee Benefits	146,840
300 Purchased Professional and Technical Services	152,725
400 Purchased Property Services	147,000
500 Other Purchased Services	40,320
600 Supplies	1,005,915
800 Other Objects	9,600
Total Support Services - Central	**$1,697,146**
Total Support Services	**$13,353,285**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	529,647
200 Personnel Services - Employee Benefits	346,414
300 Purchased Professional and Technical Services	160,889
400 Purchased Property Services	38,477
500 Other Purchased Services	96,525
600 Supplies	120,667
800 Other Objects	21,495
Total Student Activities	**$1,314,114**
3300 Community Services	
100 Personnel Services - Salaries	815
200 Personnel Services - Employee Benefits	370
600 Supplies	4,902
Total Community Services	**$6,087**
Total Operation of Non-Instructional Services	**$1,320,201**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	113,440
Total Facilities Acquisition, Construction and Improvement Services	**$113,440**
Total Facilities Acquisition, Construction and Improvement Services	**$113,440**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	697,450
900 Other Uses of Funds	1,111,612
Total Debt Service / Other Expenditures and Financing Uses	**$1,809,062**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000

Preliminary Budget

Description	Amount
Total Interfund Transfers - Out	**$300,000**
5900 Budgetary Reserve	
800 Other Objects	15,000
Total Budgetary Reserve	**$15,000**
Total Other Expenditures and Financing Uses	**$2,124,062**
TOTAL EXPENDITURES	**$40,531,132**

Preliminary Budget

Cash and Short-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	16,000,000	14,000,000
Public Purpose (Expendable) Trust Fund	375,000	395,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	10,000,000	6,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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 Cash and Short-Term Investments	**$26,385,000**	**$20,905,000**

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		

Preliminary Budget

Long-Term Investments	**06/30/2026 Estimate**	**06/30/2027 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$26,385,000**	**$20,905,000**

Preliminary Budget

Long-Term Indebtedness	**06/30/2026 Estimate**	**06/30/2027 Projection**
General 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 General Fund		
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		

Preliminary Budget

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		

Preliminary Budget

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		

Preliminary Budget

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		

Preliminary Budget

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		

Preliminary Budget

Short-Term Payables	**06/30/2026 Estimate**	**06/30/2027 Projection**
General Fund	2,404,650	2,404,050
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	**$2,404,650**	**$2,404,050**
TOTAL INDEBTEDNESS	**$2,404,650**	**$2,404,050**

Preliminary Budget

Account	Description	Amounts
0810	Nonspendable Fund Balance	40,000
0820	Restricted Fund Balance	
0830	Committed Fund Balance	10,700,001
0840	Assigned Fund Balance	3,400,000
0850	Unassigned Fund Balance	2,077,828
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$16,177,829**
5900	**Budgetary Reserve**	**15,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$16,232,829**

Preliminary Budget