

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Governor Mifflin SD	COUNTY : Berks	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%

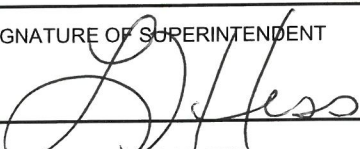
Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)? Yes No

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

Total Budgeted Expenditures	\$95060578
Ending Unassigned Fund Balance	\$6076224
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.39%

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 5/4/2026
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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 : 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 5/4/2026
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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.	Budgetary Reserve is used for unplanned expenditures and is covered by assigned fund balance.
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 available for cash flow needs and unforeseen expenses.
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 has committed \$1,250,000 towards future construction.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is used to cover the deficit.

<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	214,755
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,250,000
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	6,576,224
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,326,224</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	61,960,804
7000 Revenue from State Sources	31,537,086
8000 Revenue from Federal Sources	1,027,688
9000 Other Financing Sources	35,000
Total Estimated Revenues And Other Financing Sources	<u>\$94,560,578</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$102,886,802</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	51,804,605
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	50,066
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	6,944,554
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,005,000
6500 Earnings on Investments	692,000
6700 Revenues from LEA Activities	120,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	770,090
6910 Rentals	65,000
6940 Tuition from Patrons	160,000
6990 Refunds and Other Miscellaneous Revenue	10,000

REVENUE FROM LOCAL SOURCES \$61,960,804

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,616,893
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	3,469,421
7292 Pre-K Counts	645,000
7311 Pupil Transportation Subsidy	1,667,402
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,440
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	533,499
7330 Health Services (Medical, Dental, Nurse, Act 25)	67,000
7340 State Property Tax Reduction Allocation	1,511,301
7360 Safe Schools	176,643
7531 Ready to Learn-Foundation	3,867,688
7532 Ready to Learn-Adequacy Supplement	1,590,345
7810 State Share of Social Security and Medicare Taxes	1,440,240
7820 State Share of Retirement Contributions	6,816,214

REVENUE FROM STATE SOURCES \$31,537,086

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	672,667
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	111,338

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	32,952
8517 Title IV - 21st Century Schools	50,731
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	\$1,027,688
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	35,000
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	94,560,578

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$51,804,605
Amount of Tax Relief for Homestead Exclusions	<u>\$1,511,408</u>
Total Approx. Tax Revenue:	\$53,316,013
Approx. Tax Levy for Tax Rate Calculation:	\$55,329,789

Berks

Total

2025-26 Data		
a. Assessed Value	\$1,602,618,100	\$1,602,618,100
b. Real Estate Mills	33.1200	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,568,833,252	\$2,568,833,252
d. Assessed Value	\$1,598,664,800	\$1,598,664,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$53,078,711	\$53,078,711
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$53,078,711	\$53,078,711
(f Total * g)		
i. Base Mills Subject to Index	33.1200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.25820%	96.25820%
k. Tax Levy Needed	\$55,329,789	\$55,329,789
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	34.6100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$55,329,789	\$55,329,789
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,818,381
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$51,804,605
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$51,804,605	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,511,408</u>	
Total Approx. Tax Revenue:	\$53,316,013	
Approx. Tax Levy for Tax Rate Calculation:	\$55,329,789	

Berks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.6104	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$55,330,428	\$55,330,428
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	\$6,696.00	
Number of Homestead/Farmstead Properties	6523	6523
Median Assessed Value of Homestead Properties		\$104,400

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$51,804,605
Amount of Tax Relief for Homestead Exclusions	<u>\$1,511,408</u>
Total Approx. Tax Revenue:	\$53,316,013
Approx. Tax Levy for Tax Rate Calculation:	\$55,329,789
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,511,301	Lowering RE Tax Rate	\$1,511,301
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$107		\$107
Amount of Tax Relief from State/Local Sources			\$1,511,408

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>
Berks	1,598,664,800	34.6100	55,329,789			96.25820%	
Totals:	1,598,664,800		55,329,789	- 1,511,408	= 53,818,381	X 96.25820%	= 51,804,605

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		86,500
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	86,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	65,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	50,000
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 201,500 201,500

	<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	0.500%	0.000%	6,254,554	6,254,554
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	690,000	690,000
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 6,944,554 6,944,554

Total Act 511, Current Taxes 7,146,054

Act 511 Tax Limit -->	2,568,833,252 X	12	30,825,999
	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>									
	Berks	33.1200	34.6100	4.50%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,975,647
1200 Special Programs - Elementary / Secondary	18,422,104
1300 Vocational Education	1,574,756
1400 Other Instructional Programs - Elementary / Secondary	219,610
1500 Nonpublic School Programs	12,178
1800 Pre-Kindergarten	772,531
Total Instruction	\$56,976,826
2000 Support Services	
2100 Support Services - Students	4,053,552
2200 Support Services - Instructional Staff	4,544,876
2300 Support Services - Administration	4,247,753
2400 Support Services - Pupil Health	894,748
2500 Support Services - Business	1,290,268
2600 Operation and Maintenance of Plant Services	7,084,131
2700 Student Transportation Services	4,467,733
2800 Support Services - Central	1,837,981
2900 Other Support Services	56,193
Total Support Services	\$28,477,235
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,874,181
3300 Community Services	187,823
Total Operation of Non-Instructional Services	\$2,062,004
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	7,042,513
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$7,542,513
Total Estimated Expenditures and Other Financing Uses	\$95,060,578

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,955,788
200 Personnel Services - Employee Benefits	13,713,161
300 Purchased Professional and Technical Services	496,006
400 Purchased Property Services	24,600
500 Other Purchased Services	827,494
600 Supplies	852,633
700 Property	93,200
800 Other Objects	12,765
Total Regular Programs - Elementary / Secondary	\$35,975,647
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,140,611
200 Personnel Services - Employee Benefits	4,700,559
300 Purchased Professional and Technical Services	1,186,300
500 Other Purchased Services	5,207,144
600 Supplies	181,100
700 Property	5,000
800 Other Objects	1,390
Total Special Programs - Elementary / Secondary	\$18,422,104
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,574,756
Total Vocational Education	\$1,574,756
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	627
300 Purchased Professional and Technical Services	75,188
500 Other Purchased Services	142,295
Total Other Instructional Programs - Elementary / Secondary	\$219,610
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	475,930
200 Personnel Services - Employee Benefits	258,713
300 Purchased Professional and Technical Services	20,835
500 Other Purchased Services	5,053
600 Supplies	12,000
Total Pre-Kindergarten	\$772,531
Total Instruction	\$56,976,826
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,360,738

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,569,214
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	5,500
600 Supplies	91,300
700 Property	2,700
800 Other Objects	4,100
Total Support Services - Students	\$4,053,552
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,541,815
200 Personnel Services - Employee Benefits	1,183,452
300 Purchased Professional and Technical Services	281,100
400 Purchased Property Services	932,500
500 Other Purchased Services	16,550
600 Supplies	521,878
700 Property	62,406
800 Other Objects	5,175
Total Support Services - Instructional Staff	\$4,544,876
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,215,114
200 Personnel Services - Employee Benefits	1,399,174
300 Purchased Professional and Technical Services	368,250
400 Purchased Property Services	4,500
500 Other Purchased Services	185,456
600 Supplies	57,322
800 Other Objects	17,937
Total Support Services - Administration	\$4,247,753
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	454,212
200 Personnel Services - Employee Benefits	330,986
300 Purchased Professional and Technical Services	88,450
500 Other Purchased Services	100
600 Supplies	21,000
Total Support Services - Pupil Health	\$894,748
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	542,032
200 Personnel Services - Employee Benefits	409,883
300 Purchased Professional and Technical Services	54,000
400 Purchased Property Services	199,053
500 Other Purchased Services	5,000
600 Supplies	44,000
800 Other Objects	36,300
Total Support Services - Business	\$1,290,268
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,768,856
200 Personnel Services - Employee Benefits	1,850,625

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	480,450
500 Other Purchased Services	440,150
600 Supplies	1,472,250
700 Property	58,100
800 Other Objects	4,200
Total Operation and Maintenance of Plant Services	\$7,084,131
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	17,543
200 Personnel Services - Employee Benefits	7,872
400 Purchased Property Services	12,350
500 Other Purchased Services	4,426,468
600 Supplies	1,000
800 Other Objects	2,500
Total Student Transportation Services	\$4,467,733
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	693,267
200 Personnel Services - Employee Benefits	501,504
300 Purchased Professional and Technical Services	509,000
500 Other Purchased Services	10,380
600 Supplies	81,230
800 Other Objects	42,600
Total Support Services - Central	\$1,837,981
2900 <u>Other Support Services</u>	
500 Other Purchased Services	56,193
Total Other Support Services	\$56,193
Total Support Services	\$28,477,235
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,118,113
200 Personnel Services - Employee Benefits	394,568
300 Purchased Professional and Technical Services	110,000
500 Other Purchased Services	119,500
600 Supplies	132,000
Total Student Activities	\$1,874,181
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	34,000
200 Personnel Services - Employee Benefits	19,173
600 Supplies	4,650
800 Other Objects	130,000
Total Community Services	\$187,823
Total Operation of Non-Instructional Services	\$2,062,004
4000 Facilities Acquisition, Construction and Improvement Services	

<u>Description</u>	<u>Amount</u>
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	7,042,513
Total Interfund Transfers - Out	\$7,042,513
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$7,542,513
TOTAL EXPENDITURES	\$95,060,578

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	13,500,000	14,000,000
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	12,750,000	12,250,000
Other Capital Projects Fund	10,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	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	504,500	451,000
Other Agency Fund	33,750	30,000
Permanent Fund		
Total Cash and Short-Term Investments	\$37,288,250	\$27,231,000

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		

Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$37,288,250	\$27,231,000
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	91,480,000	87,965,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	809,122	777,154
0540 Accumulated Compensated Absences	274,798	286,548
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,863,007	6,910,272
0599 Other Noncurrent Liabilities		
Total General Fund	\$99,426,927	\$95,938,974

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

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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	\$99,426,927	\$95,938,974

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	10,250,000	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	500,000	500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	57,500	60,000
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	\$10,807,500	\$12,060,000
TOTAL INDEBTEDNESS	\$110,234,427	\$107,998,974

Account Description	Amounts
0810 Nonspendable Fund Balance	214,755
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,250,000
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	6,076,224
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,826,224
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,540,979