



Special Voting Meeting Agenda

Thursday, June 25, 2026 at 6:30 PM

**MIFFLIN COUNTY SCHOOL DISTRICT
ADMINISTRATION BUILDING
201 EIGHTH STREET, HIGHLAND PARK
LEWISTOWN, PA 17044-1197**

Mission Statement: *Educate each student to meet life's challenges.*

1. OPENING ITEMS

1.A. **Call To Order**

1.B. **Roll Call**

2. COMMUNICATION REPORTS

2.A. **School Board Secretary**

2.B. **School Board Members**

2.C. **Superintendent**

3. PUBLIC COMMENT

Public comment at this point in the agenda should pertain only to items listed on the agenda. Please state your first and last name and the town you reside in. Comments will be limited to 5 minutes.

4. ROLL CALL ITEMS

4.A. 2026-2027 Tax Resolution

Adopt one of the following Tax Resolution options for the 2026-2027 fiscal year:

Option 1: Adjust millage from current 34.5215 to 36.1785 to reflect full Act 1 increase.

RESOLVED, that there is levied by the Mifflin County School District a real estate tax of 36.1785 mills for the fiscal year 2026-2027 upon the assessed value of all real estate within said District, this levy to be enacted a rate of \$36.1785 on each One Thousand Dollars (\$1,000) of the assessed value of the property so taxed, pursuant to the Public-School Code of 1949, P.L. 30, Article VI, Section 679, as amended.

RESOLVED, that there is levied by the Mifflin County School District a tax of Five Dollars (\$5.00) upon each resident or inhabitant of said District and over the age of eighteen (18) years for the 2025-2026 fiscal year of the District, pursuant to the Public School Code of 1949, P.L. 30, Article VI, Section 679, as amended.

RESOLVED, that also levied is a resident tax of Five Dollars (\$5.00), a Ten Dollar (\$10.00) flat rate local services tax, a One Percent (1%) real estate transfer tax, a One Point Three-Five Percent (1.35%) earned income tax. All said taxes are effective July 1, 2026

Option 2: Adjust millage from current 34.5215 to 35.5215 to reflect one mill increase.

RESOLVED, that there is levied by the Mifflin County School District a real estate tax of 35.5215 mills for the fiscal year 2026-2027 upon the assessed value of all real estate within said District, this levy to be enacted a rate of \$35.5215 on each One Thousand Dollars (\$1,000) of the assessed value of the property so taxed, pursuant to the Public-School Code of 1949, P.L. 30, Article VI, Section 679, as amended.

RESOLVED, that there is levied by the Mifflin County School District a tax of Five Dollars (\$5.00) upon each resident or inhabitant of said District and over the age of eighteen (18) years for the 2025-2026 fiscal year of the District, pursuant to the Public School Code of 1949, P.L. 30, Article VI, Section 679, as amended.

RESOLVED, that also levied is a resident tax of Five Dollars (\$5.00), a Ten Dollar (\$10.00) flat rate local services tax, a One Percent (1%) real estate transfer tax, a One Point Three-Five Percent (1.35%) earned income tax. All said taxes are effective July 1, 2026

Option 3: Adjust millage from current 34.5215 to 35.0215 to reflect a half mill increase.

RESOLVED, that there is levied by the Mifflin County School District a real estate tax of 35.0215 mills for the fiscal year 2026-2027 upon the assessed value of all real estate within said District, this levy to be enacted a rate of \$35.0215 on each One Thousand Dollars (\$1,000) of the assessed value of the property so taxed, pursuant to the Public-School Code of 1949, P.L. 30, Article VI, Section 679, as amended.

RESOLVED, that there is levied by the Mifflin County School District a tax of Five Dollars (\$5.00) upon each resident or inhabitant of said District and over the age of eighteen (18) years for the 2025-2026 fiscal year of the District, pursuant to the Public School Code of 1949, P.L. 30, Article VI, Section 679, as amended.

RESOLVED, that also levied is a resident tax of Five Dollars (\$5.00), a Ten Dollar (\$10.00) flat rate local services tax, a One Percent (1%) real estate transfer tax, a One Point Three-Five Percent (1.35%) earned income tax. All said taxes are effective July 1, 2026

Option 4: Maintain current millage of 34.5215.

RESOLVED, that there is levied by the Mifflin County School District a real estate tax of 34.5215 mills for the fiscal year 2026-2027 upon the assessed value of all real estate within said District, this levy to be enacted a rate of \$34.5215 on each One Thousand Dollars (\$1,000) of the assessed value of the property so taxed, pursuant to the Public-School Code of 1949, P.L. 30, Article VI, Section 679, as amended.

RESOLVED, that there is levied by the Mifflin County School District a tax of Five Dollars (\$5.00) upon each resident or inhabitant of said District and over the age of eighteen (18) years for the 2025-2026 fiscal year of the District, pursuant to the Public School Code of 1949, P.L. 30, Article VI, Section 679, as amended.

RESOLVED, that also levied is a resident tax of Five Dollars (\$5.00), a Ten Dollar (\$10.00) flat rate local services tax, a One Percent (1%) real estate transfer tax, a One Point Three-Five Percent (1.35%) earned income tax. All said taxes are effective July 1, 2026

4.B. **2026 Homestead/Farmstead Exclusion Resolution**

Approve the 2026 Homestead/Farmstead Exclusion Resolution Option _____
(Option corresponds to 2026-2027 Tax Resolution)

4.C. **2026-2027 General Fund Budget**

Approve the 2026-2027 General Fund Budget in the amount of \$105,673,888.

4.D. **Capital Projects Fund for 2026-2027**

Approve the following disbursements from the Capital Projects Fund for 2026-2027:

1. Food Service Warmers	\$10,220
2. Food Service Coolers	\$27,400
3. LES Carpeting	\$ 6,000
4. Fiber Infrastructure	\$30,000
5. Pole Vault Package	\$31,000
6. Cable Crossover	\$ 5,625
7. Timing System	\$ 8,745

5. **OTHER BUSINESS**

6. **PUBLIC COMMENT**

Public comment at this point in the agenda may pertain to any district-related items. Please state your first and last name and the town you reside in. Comments will be limited to 5 minutes.

7. **EXECUTIVE SESSION**

7.A. **Convene into Executive Session**

7.B. **Reconvene to Regular Session**

8. **ADJOURNMENT BY PRESIDENT**

MIFFLIN COUNTY SCHOOL DISTRICT

2026 Homestead and Farmstead Exclusion Resolution

RESOLVED, by the Board of School Directors of Mifflin County School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2026, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. **Aggregate amount available for homestead and farmstead real estate tax reduction.**

The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2026:

a. **Gambling tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$3,344,172.86

b. **Philadelphia tax credit reimbursement funds.** PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of \$2,724.24.

c. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$3,346,897.10.

2. **Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

a. **Homestead property number.** The number of approved homesteads within the School District is 10,144.

b. **Farmstead property number.** The number of approved farmsteads within the School District is 343.

c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 10,487.

3. **Real estate tax reduction calculation.** The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(c) aggregate amount available during the school year for real estate tax reduction of \$3,346,897.10 by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 10,487 (before considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead and farmstead exclusion amount), the preliminary calculation of the maximum real estate tax

reduction amount applicable to each approved homestead and to each approved farmstead is \$319.15.

Based on calculations provided by the School District Business Office from the best available information and carefully evaluated by the School Board, considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead exclusion and the farmstead exclusion amount, an additional aggregate amount of \$30,296.47 will be available during the school year for real estate tax reduction applicable to approximately 10,262 homesteads and farmsteads, resulting in an additional real estate tax reduction amount available for each homestead and farmstead of \$2.95. Finally, there was a prior year unallocated balance of \$22,633.06 due to the decrease in the number of actual approved properties at the time the real estate tax bills were generated versus the estimate provided when the prior year's calculation was made. Dividing this amount by approximately 10,262 homesteads and farmsteads results in an additional real estate tax reduction amount available for each homestead and farmstead of \$2.21. Adding these amounts to the preliminary calculation of the maximum real estate tax reduction amount of \$319.15, the final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$324.31.

4. **Homestead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$324.31 by the School District real estate tax rate of 36.1785 mills (.0361785), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$8,964 and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$8,964.

5. **Homestead/farmstead exclusion authorization – July 1 tax bills.** The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$8,964. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$8,964. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

Signature of School Board Secretary

Signature of School Board President

MIFFLIN COUNTY SCHOOL DISTRICT

2026 Homestead and Farmstead Exclusion Resolution

RESOLVED, by the Board of School Directors of Mifflin County School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2026, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. **Aggregate amount available for homestead and farmstead real estate tax reduction.**

The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2026:

a. **Gambling tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$3,344,172.86

b. **Philadelphia tax credit reimbursement funds.** PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of \$2,724.24.

c. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$3,346,897.10.

2. **Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

a. **Homestead property number.** The number of approved homesteads within the School District is 10,144.

b. **Farmstead property number.** The number of approved farmsteads within the School District is 343.

c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 10,487.

3. **Real estate tax reduction calculation.** The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(c) aggregate amount available during the school year for real estate tax reduction of \$3,346,897.10 by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 10,487 (before considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead and farmstead exclusion amount), the preliminary calculation of the maximum real estate tax

reduction amount applicable to each approved homestead and to each approved farmstead is \$319.15.

Based on calculations provided by the School District Business Office from the best available information and carefully evaluated by the School Board, considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead exclusion and the farmstead exclusion amount, an additional aggregate amount of \$31,081.66 will be available during the school year for real estate tax reduction applicable to approximately 10,253 homesteads and farmsteads, resulting in an additional real estate tax reduction amount available for each homestead and farmstead of \$3.03. Finally, there was a prior year unallocated balance of \$22,633.06 due to the decrease in the number of actual approved properties at the time the real estate tax bills were generated versus the estimate provided when the prior year's calculation was made. Dividing this amount by approximately 10,253 homesteads and farmsteads results in an additional real estate tax reduction amount available for each homestead and farmstead of \$2.21. Adding these amounts to the preliminary calculation of the maximum real estate tax reduction amount of \$319.15, the final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$324.39.

4. **Homestead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$324.39 by the School District real estate tax rate of 35.5215 mills (.0355215), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$9,132 and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$9,132.

5. **Homestead/farmstead exclusion authorization – July 1 tax bills.** The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$9,132. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$9,132. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

Signature of School Board Secretary

Signature of School Board President

MIFFLIN COUNTY SCHOOL DISTRICT

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1. **Aggregate amount available for homestead and farmstead real estate tax reduction.**

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a. **Gambling tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$3,344,172.86

b. **Philadelphia tax credit reimbursement funds.** PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of \$2,724.24.

c. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$3,346,897.10.

2. **Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

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b. **Farmstead property number.** The number of approved farmsteads within the School District is 343.

c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 10,487.

3. **Real estate tax reduction calculation.** The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(c) aggregate amount available during the school year for real estate tax reduction of \$3,346,897.10 by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 10,487 (before considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead and farmstead exclusion amount), the preliminary calculation of the maximum real estate tax

reduction amount applicable to each approved homestead and to each approved farmstead is \$319.15.

Based on calculations provided by the School District Business Office from the best available information and carefully evaluated by the School Board, considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead exclusion and the farmstead exclusion amount, an additional aggregate amount of \$32,077.18 will be available during the school year for real estate tax reduction applicable to approximately 10,246 homesteads and farmsteads, resulting in an additional real estate tax reduction amount available for each homestead and farmstead of \$3.13. Finally, there was a prior year unallocated balance of \$22,633.06 due to the decrease in the number of actual approved properties at the time the real estate tax bills were generated versus the estimate provided when the prior year's calculation was made. Dividing this amount by approximately 10,246 homesteads and farmsteads results in an additional real estate tax reduction amount available for each homestead and farmstead of \$2.21. Adding these amounts to the preliminary calculation of the maximum real estate tax reduction amount of \$319.15, the final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$324.49.

4. **Homestead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$324.49 by the School District real estate tax rate of 35.0215 mills (.0350215), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$9,265 and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$9,265.

5. **Homestead/farmstead exclusion authorization – July 1 tax bills.** The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$9,265. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$9,265. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

Signature of School Board Secretary

Signature of School Board President

MIFFLIN COUNTY SCHOOL DISTRICT

2026 Homestead and Farmstead Exclusion Resolution

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1. **Aggregate amount available for homestead and farmstead real estate tax reduction.**

The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2026:

a. **Gambling tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$3,344,172.86

b. **Philadelphia tax credit reimbursement funds.** PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of \$2,724.24.

c. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$3,346,897.10.

2. **Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

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b. **Farmstead property number.** The number of approved farmsteads within the School District is 343.

c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 10,487.

3. **Real estate tax reduction calculation.** The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(c) aggregate amount available during the school year for real estate tax reduction of \$3,346,897.10 by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 10,487 (before considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead and farmstead exclusion amount), the preliminary calculation of the maximum real estate tax

reduction amount applicable to each approved homestead and to each approved farmstead is \$319.15.

Based on calculations provided by the School District Business Office from the best available information and carefully evaluated by the School Board, considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead exclusion and the farmstead exclusion amount, an additional aggregate amount of \$32,358.85 will be available during the school year for real estate tax reduction applicable to approximately 10,243 homesteads and farmsteads, resulting in an additional real estate tax reduction amount available for each homestead and farmstead of \$3.16. Finally, there was a prior year unallocated balance of \$22,633.06 due to the decrease in the number of actual approved properties at the time the real estate tax bills were generated versus the estimate provided when the prior year's calculation was made. Dividing this amount by approximately 10,243 homesteads and farmsteads results in an additional real estate tax reduction amount available for each homestead and farmstead of \$2.21. Adding these amounts to the preliminary calculation of the maximum real estate tax reduction amount of \$319.15, the final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$324.52.

4. **Homestead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$324.52 by the School District real estate tax rate of 34.5215 mills (.0345215), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$9,400 and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$9,400.

5. **Homestead/farmstead exclusion authorization – July 1 tax bills.** The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$9,400. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$9,400. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

Signature of School Board Secretary

Signature of School Board President

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Melinda K Kenep

(717)447-2517

Extn :

Contact Person

Telephone

Extension

mkk08@mcsdk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflin County SD	COUNTY : Mifflin	AUN : 111444602
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)?

Yes ☒

No ☐

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

Total Budgeted Expenditures	\$105673888
Ending Unassigned Fund Balance	\$7796892
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.37%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2026

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflin County SD	County : Mifflin	AUN Number : 111444602
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/21/26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The district employs Budgetary Reserve to provide for operating contingencies
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district typically carries encumbrances forward from the current year into the next and liquidates upon receipt of the merchandise
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	106,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	125,000
0840 Assigned Fund Balance	20,113,687
0850 Unassigned Fund Balance	7,796,893
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$28,035,580</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	40,499,348
7000 Revenue from State Sources	56,799,503
8000 Revenue from Federal Sources	3,656,289
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$100,955,140</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$128,990,720</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,864,998
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	170,000
6150 Current Act 511 Taxes - Proportional Assessments	9,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,530,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	76,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	927,357
6920 Contributions and Donations from Private Sources	350,000
6990 Refunds and Other Miscellaneous Revenue	96,993
REVENUE FROM LOCAL SOURCES	\$40,499,348
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	27,532,761
7160 Tuition for Orphans Subsidy	106,000
7271 Special Education funds for School-Aged Pupils	4,628,232
7311 Pupil Transportation Subsidy	4,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,221,587
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	3,346,897
7360 Safe Schools	188,553
7531 Ready to Learn-Foundation	5,977,473
7810 State Share of Social Security and Medicare Taxes	1,602,000
7820 State Share of Retirement Contributions	7,231,000
REVENUE FROM STATE SOURCES	\$56,799,503
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	2,742,241
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	266,652
8516 Title III - Language Instruction for English Learners and Immigrant Students	11,562
8517 Title IV - 21st Century Schools	209,144
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	105,107
Page 6	

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	291,583
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$3,656,289
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	100,955,140

Act 1 Index (current): 4.8%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$26,864,998	
Amount of Tax Relief for Homestead Exclusions		<u>\$3,369,530</u>	
Total Approx. Tax Revenue:		\$30,234,528	
Approx. Tax Levy for Tax Rate Calculation:		\$31,672,309	
		Mifflin	Total
2025-26 Data			
a. Assessed Value		\$873,747,113	\$873,747,113
b. Real Estate Mills		34.5215	
I. 2026-27 Data			
c. 2024 STEB Market Value		\$2,524,577,659	\$2,524,577,659
d. Assessed Value		\$875,445,604	\$875,445,604
e. Assessed Value of New Constr/ Renov		\$0	\$0
2025-26 Calculations			
f. 2025-26 Tax Levy		\$30,163,061	\$30,163,061
(a * b)			
2026-27 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy		\$30,163,061	\$30,163,061
(f Total * g)			
i. Base Mills Subject to Index		34.5215	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		94.92000%	94.92000%
k. Tax Levy Needed		\$31,672,309	\$31,672,309
(Approx. Tax Levy * g)			
I. 2026-27 Real Estate Tax Rate		36.1785	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$31,672,309	\$31,672,309
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$28,302,779
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$26,864,998
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,864,998	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>	
Total Approx. Tax Revenue:	\$30,234,528	
Approx. Tax Levy for Tax Rate Calculation:	\$31,672,309	
	Mifflin	Total

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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$8,964.04	
Number of Homestead/Farmstead Properties	10487	10487
Median Assessed Value of Homestead Properties		\$40,200

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,864,998
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>
Total Approx. Tax Revenue:	\$30,234,528
Approx. Tax Levy for Tax Rate Calculation:	\$31,672,309
	Mifflin
	Total

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

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Mifflin	875,445,604	36.1785	31,672,309				94.92000%	
Totals:	875,445,604		31,672,309	-	3,369,530	=	28,302,779	X 94.92000% = 26,864,998
				<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				100,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	100,000		100,000
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	70,000		70,000
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						170,000		170,000
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			0.850%	0.000%	8,900,000		8,900,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000		650,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0		0
Total Current Act 511 Taxes – Proportional Assessments						9,550,000		9,550,000
Total Act 511, Current Taxes								9,720,000
Act 511 Tax Limit -->					2,524,577,659	X	12	30,294,932
					Market Value		Mills	(511 Limit)

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Mifflin	34.5215	36.1785	4.80%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,059,244
1200 Special Programs - Elementary / Secondary	18,515,663
1300 Vocational Education	3,859,223
1400 Other Instructional Programs - Elementary / Secondary	1,587,934
1500 Nonpublic School Programs	120,530
Total Instruction	\$63,142,594
2000 Support Services	
2100 Support Services - Students	3,259,619
2200 Support Services - Instructional Staff	2,274,659
2300 Support Services - Administration	5,456,257
2400 Support Services - Pupil Health	1,151,157
2500 Support Services - Business	879,056
2600 Operation and Maintenance of Plant Services	8,201,483
2700 Student Transportation Services	7,097,743
2800 Support Services - Central	3,262,444
Total Support Services	\$31,582,418
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,722,102
3300 Community Services	27,886
Total Operation of Non-Instructional Services	\$1,749,988
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,898,888
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,198,888
Total Estimated Expenditures and Other Financing Uses	\$105,673,888

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,593,932
200 Personnel Services - Employee Benefits	13,390,379
300 Purchased Professional and Technical Services	931,618
400 Purchased Property Services	245,234
500 Other Purchased Services	4,818,917
600 Supplies	2,079,164
Total Regular Programs - Elementary / Secondary	\$39,059,244
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,180,762
200 Personnel Services - Employee Benefits	6,606,075
300 Purchased Professional and Technical Services	425,000
400 Purchased Property Services	5,350
500 Other Purchased Services	3,188,036
600 Supplies	107,440
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$18,515,663
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	786,731
200 Personnel Services - Employee Benefits	664,948
400 Purchased Property Services	2,075
500 Other Purchased Services	2,316,257
600 Supplies	89,212
Total Vocational Education	\$3,859,223
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	679,383
200 Personnel Services - Employee Benefits	461,851
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	128,450
600 Supplies	309,750
800 Other Objects	500
Total Other Instructional Programs - Elementary / Secondary	\$1,587,934
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	63,840
200 Personnel Services - Employee Benefits	49,340
500 Other Purchased Services	2,500
600 Supplies	4,850
Total Nonpublic School Programs	\$120,530
Total Instruction	\$63,142,594
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,710,034
200 Personnel Services - Employee Benefits	1,237,264

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	205,902
500	Other Purchased Services	4,095
600	Supplies	101,324
800	Other Objects	1,000
Total Support Services - Students		\$3,259,619
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,028,517
200	Personnel Services - Employee Benefits	989,942
300	Purchased Professional and Technical Services	83,633
500	Other Purchased Services	91,303
600	Supplies	80,264
800	Other Objects	1,000
Total Support Services - Instructional Staff		\$2,274,659
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,773,527
200	Personnel Services - Employee Benefits	2,043,250
300	Purchased Professional and Technical Services	405,750
500	Other Purchased Services	94,220
600	Supplies	69,900
800	Other Objects	69,610
Total Support Services - Administration		\$5,456,257
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	590,339
200	Personnel Services - Employee Benefits	505,383
300	Purchased Professional and Technical Services	43,305
500	Other Purchased Services	710
600	Supplies	10,900
800	Other Objects	520
Total Support Services - Pupil Health		\$1,151,157
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	429,042
200	Personnel Services - Employee Benefits	287,764
300	Purchased Professional and Technical Services	101,500
500	Other Purchased Services	17,000
600	Supplies	42,250
800	Other Objects	1,500
Total Support Services - Business		\$879,056
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,583,589
200	Personnel Services - Employee Benefits	2,288,932
300	Purchased Professional and Technical Services	282,415
400	Purchased Property Services	1,239,850
500	Other Purchased Services	415,222
600	Supplies	1,347,475
700	Property	43,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$8,201,483
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	88,415
200 Personnel Services - Employee Benefits	51,753
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	6,946,075
600 Supplies	10,300
800 Other Objects	200
Total Student Transportation Services	\$7,097,743
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	887,801
200 Personnel Services - Employee Benefits	657,858
300 Purchased Professional and Technical Services	204,830
400 Purchased Property Services	10,000
500 Other Purchased Services	23,476
600 Supplies	1,470,479
800 Other Objects	8,000
Total Support Services - Central	\$3,262,444
Total Support Services	\$31,582,418
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	647,207
200 Personnel Services - Employee Benefits	290,060
300 Purchased Professional and Technical Services	185,000
500 Other Purchased Services	352,500
600 Supplies	215,335
800 Other Objects	32,000
Total Student Activities	\$1,722,102
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,005
200 Personnel Services - Employee Benefits	2,520
600 Supplies	15,361
Total Community Services	\$27,886
Total Operation of Non-Instructional Services	\$1,749,988
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,176,888
900 Other Uses of Funds	6,722,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,898,888
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,198,888
TOTAL EXPENDITURES	\$105,673,888

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	29,650,000	23,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	8,800,000	7,700,000
Debt Service Fund	22,000	22,000
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200	200
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	235,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$38,732,200	\$30,972,200

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$38,732,200	\$30,972,200

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	45,109,000	38,316,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,500,000	2,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,700,000	6,700,000
0599 Other Noncurrent Liabilities	4,653,412	4,302,412
Total General Fund	\$58,962,412	\$51,818,412
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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		

LEA : 111444602 Mifflin County SD

<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	\$58,962,412	\$51,818,412

LEA : 111444602 Mifflin County SD

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	6,721,000	7,144,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$6,721,000	\$7,144,000
TOTAL INDEBTEDNESS	\$65,683,412	\$58,962,412

Account Description	Amounts
0810 Nonspendable Fund Balance	106,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	125,000
0840 Assigned Fund Balance	15,394,940
0850 Unassigned Fund Balance	7,796,892
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,316,832
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,722,832

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Melinda K Kenep

(717)447-2517

Extn :

Contact Person

Telephone

Extension

mkk08@mcsdk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflin County SD	COUNTY : Mifflin	AUN : 111444602
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)?

Yes ☒

No ☐

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

Total Budgeted Expenditures	\$105673888
Ending Unassigned Fund Balance	\$7796890
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.37%

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, 2026

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflin County SD	County : Mifflin	AUN Number : 111444602
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/21/26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The district employs Budgetary Reserve to provide for operating contingencies
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district typically carries encumbrances forward from the current year into the next and liquidates upon receipt of the merchandise
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	106,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	125,000	
0840 Assigned Fund Balance	20,113,687	
0850 Unassigned Fund Balance	7,796,893	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$28,035,580</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	39,953,398	
7000 Revenue from State Sources	56,799,503	
8000 Revenue from Federal Sources	3,656,289	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$100,409,190</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$128,444,770</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,319,048
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	170,000
6150 Current Act 511 Taxes - Proportional Assessments	9,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,530,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	76,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	927,357
6920 Contributions and Donations from Private Sources	350,000
6990 Refunds and Other Miscellaneous Revenue	96,993
REVENUE FROM LOCAL SOURCES	\$39,953,398
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	27,532,761
7160 Tuition for Orphans Subsidy	106,000
7271 Special Education funds for School-Aged Pupils	4,628,232
7311 Pupil Transportation Subsidy	4,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,221,587
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	3,346,897
7360 Safe Schools	188,553
7531 Ready to Learn-Foundation	5,977,473
7810 State Share of Social Security and Medicare Taxes	1,602,000
7820 State Share of Retirement Contributions	7,231,000
REVENUE FROM STATE SOURCES	\$56,799,503
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	2,742,241
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	266,652
8516 Title III - Language Instruction for English Learners and Immigrant Students	11,562
8517 Title IV - 21st Century Schools	209,144
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	105,107

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	291,583
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$3,656,289
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	100,409,190

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,319,048	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>	
Total Approx. Tax Revenue:	\$29,688,578	
Approx. Tax Levy for Tax Rate Calculation:	\$31,097,141	
	Mifflin	Total
2025-26 Data		
a. Assessed Value	\$873,747,113	\$873,747,113
b. Real Estate Mills	34.5215	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,524,577,659	\$2,524,577,659
d. Assessed Value	\$875,445,604	\$875,445,604
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$30,163,061	\$30,163,061
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$30,163,061	\$30,163,061
(f Total * g)		
i. Base Mills Subject to Index	34.5215	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.92000%	94.92000%
k. Tax Levy Needed	\$31,097,141	\$31,097,141
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	35.5215	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,097,141	\$31,097,141
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,727,611
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,319,048
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,319,048	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>	
Total Approx. Tax Revenue:	\$29,688,578	
Approx. Tax Levy for Tax Rate Calculation:	\$31,097,141	
	Mifflin	Total

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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,132.14	
Number of Homestead/Farmstead Properties	10487	10487
Median Assessed Value of Homestead Properties		\$40,200

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,319,048
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>
Total Approx. Tax Revenue:	\$29,688,578
Approx. Tax Levy for Tax Rate Calculation:	\$31,097,141
	Mifflin
	Total

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

<u>CODE</u>									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>			
Mifflin	875,445,604	35.5215	31,097,141			94.92000%			
Totals:	875,445,604		31,097,141	-	3,369,530	=	27,727,611 X	94.92000% =	26,319,048
				<u>Rate</u>			<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			100,000		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	100,000	100,000		
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	70,000	70,000		
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						170,000	170,000		
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			0.850%	0.000%	8,900,000	8,900,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000	650,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments						9,550,000	9,550,000		
Total Act 511, Current Taxes							9,720,000		
Act 511 Tax Limit -->				2,524,577,659	X	12	30,294,932		
				Market Value		Mills	(511 Limit)		

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Mifflin	34.5215	35.5215	2.90%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,059,244
1200 Special Programs - Elementary / Secondary	18,515,663
1300 Vocational Education	3,859,223
1400 Other Instructional Programs - Elementary / Secondary	1,587,934
1500 Nonpublic School Programs	120,530
Total Instruction	\$63,142,594
2000 Support Services	
2100 Support Services - Students	3,259,619
2200 Support Services - Instructional Staff	2,274,659
2300 Support Services - Administration	5,456,257
2400 Support Services - Pupil Health	1,151,157
2500 Support Services - Business	879,056
2600 Operation and Maintenance of Plant Services	8,201,483
2700 Student Transportation Services	7,097,743
2800 Support Services - Central	3,262,444
Total Support Services	\$31,582,418
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,722,102
3300 Community Services	27,886
Total Operation of Non-Instructional Services	\$1,749,988
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,898,888
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,198,888
Total Estimated Expenditures and Other Financing Uses	\$105,673,888

LEA : 111444602 Mifflin County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,593,932
200 Personnel Services - Employee Benefits	13,390,379
300 Purchased Professional and Technical Services	931,618
400 Purchased Property Services	245,234
500 Other Purchased Services	4,818,917
600 Supplies	2,079,164
Total Regular Programs - Elementary / Secondary	\$39,059,244
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,180,762
200 Personnel Services - Employee Benefits	6,606,075
300 Purchased Professional and Technical Services	425,000
400 Purchased Property Services	5,350
500 Other Purchased Services	3,188,036
600 Supplies	107,440
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$18,515,663
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	786,731
200 Personnel Services - Employee Benefits	664,948
400 Purchased Property Services	2,075
500 Other Purchased Services	2,316,257
600 Supplies	89,212
Total Vocational Education	\$3,859,223
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	679,383
200 Personnel Services - Employee Benefits	461,851
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	128,450
600 Supplies	309,750
800 Other Objects	500
Total Other Instructional Programs - Elementary / Secondary	\$1,587,934
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	63,840
200 Personnel Services - Employee Benefits	49,340
500 Other Purchased Services	2,500
600 Supplies	4,850
Total Nonpublic School Programs	\$120,530
Total Instruction	\$63,142,594
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,710,034
200 Personnel Services - Employee Benefits	1,237,264

LEA : 111444602 Mifflin County SD

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	205,902
500	Other Purchased Services	4,095
600	Supplies	101,324
800	Other Objects	1,000
Total Support Services - Students		\$3,259,619
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,028,517
200	Personnel Services - Employee Benefits	989,942
300	Purchased Professional and Technical Services	83,633
500	Other Purchased Services	91,303
600	Supplies	80,264
800	Other Objects	1,000
Total Support Services - Instructional Staff		\$2,274,659
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,773,527
200	Personnel Services - Employee Benefits	2,043,250
300	Purchased Professional and Technical Services	405,750
500	Other Purchased Services	94,220
600	Supplies	69,900
800	Other Objects	69,610
Total Support Services - Administration		\$5,456,257
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	590,339
200	Personnel Services - Employee Benefits	505,383
300	Purchased Professional and Technical Services	43,305
500	Other Purchased Services	710
600	Supplies	10,900
800	Other Objects	520
Total Support Services - Pupil Health		\$1,151,157
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	429,042
200	Personnel Services - Employee Benefits	287,764
300	Purchased Professional and Technical Services	101,500
500	Other Purchased Services	17,000
600	Supplies	42,250
800	Other Objects	1,500
Total Support Services - Business		\$879,056
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,583,589
200	Personnel Services - Employee Benefits	2,288,932
300	Purchased Professional and Technical Services	282,415
400	Purchased Property Services	1,239,850
500	Other Purchased Services	415,222
600	Supplies	1,347,475
700	Property	43,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$8,201,483
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	88,415
200 Personnel Services - Employee Benefits	51,753
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	6,946,075
600 Supplies	10,300
800 Other Objects	200
Total Student Transportation Services	\$7,097,743
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	887,801
200 Personnel Services - Employee Benefits	657,858
300 Purchased Professional and Technical Services	204,830
400 Purchased Property Services	10,000
500 Other Purchased Services	23,476
600 Supplies	1,470,479
800 Other Objects	8,000
Total Support Services - Central	\$3,262,444
Total Support Services	\$31,582,418
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	647,207
200 Personnel Services - Employee Benefits	290,060
300 Purchased Professional and Technical Services	185,000
500 Other Purchased Services	352,500
600 Supplies	215,335
800 Other Objects	32,000
Total Student Activities	\$1,722,102
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,005
200 Personnel Services - Employee Benefits	2,520
600 Supplies	15,361
Total Community Services	\$27,886
Total Operation of Non-Instructional Services	\$1,749,988
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,176,888
900 Other Uses of Funds	6,722,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,898,888
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,198,888
TOTAL EXPENDITURES	\$105,673,888

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	29,650,000	23,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	8,800,000	7,700,000
Debt Service Fund	22,000	22,000
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200	200
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	235,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$38,732,200	\$30,972,200

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$38,732,200	\$30,972,200

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	45,109,000	38,316,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,500,000	2,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,700,000	6,700,000
0599 Other Noncurrent Liabilities	4,653,412	4,302,412
Total General Fund	\$58,962,412	\$51,818,412
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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		

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<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	\$58,962,412	\$51,818,412

LEA : 111444602 Mifflin County SD

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	6,721,000	7,144,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$6,721,000	\$7,144,000
TOTAL INDEBTEDNESS	\$65,683,412	\$58,962,412

Account Description	Amounts
0810 Nonspendable Fund Balance	106,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	125,000
0840 Assigned Fund Balance	14,848,992
0850 Unassigned Fund Balance	7,796,890
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,770,882
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,176,882

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Melinda K Kenep

(717)447-2517

Extn :

Contact Person

Telephone

Extension

mkk08@mcsdk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflin County SD	COUNTY : Mifflin	AUN : 111444602
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

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

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

Total Budgeted Expenditures	\$105673888
Ending Unassigned Fund Balance	\$7796890
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.37%

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, 2026

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflin County SD	County : Mifflin	AUN Number : 111444602
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/21/26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The district employs Budgetary Reserve to provide for operating contingencies
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district typically carries encumbrances forward from the current year into the next and liquidates upon receipt of the merchandise
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	106,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	125,000
0840 Assigned Fund Balance	20,113,687
0850 Unassigned Fund Balance	7,796,893
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$28,035,580</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	39,537,912
7000 Revenue from State Sources	56,799,503
8000 Revenue from Federal Sources	3,656,289
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$99,993,704</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$128,029,284</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,903,562
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	170,000
6150 Current Act 511 Taxes - Proportional Assessments	9,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,530,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	76,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	927,357
6920 Contributions and Donations from Private Sources	350,000
6990 Refunds and Other Miscellaneous Revenue	96,993
REVENUE FROM LOCAL SOURCES	\$39,537,912
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	27,532,761
7160 Tuition for Orphans Subsidy	106,000
7271 Special Education funds for School-Aged Pupils	4,628,232
7311 Pupil Transportation Subsidy	4,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,221,587
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	3,346,897
7360 Safe Schools	188,553
7531 Ready to Learn-Foundation	5,977,473
7810 State Share of Social Security and Medicare Taxes	1,602,000
7820 State Share of Retirement Contributions	7,231,000
REVENUE FROM STATE SOURCES	\$56,799,503
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	2,742,241
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	266,652
8516 Title III - Language Instruction for English Learners and Immigrant Students	11,562
8517 Title IV - 21st Century Schools	209,144
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	105,107
Page 6	

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	291,583
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$3,656,289
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,993,704

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,903,562	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>	
Total Approx. Tax Revenue:	\$29,273,092	
Approx. Tax Levy for Tax Rate Calculation:	\$30,659,418	
	Mifflin	Total
2025-26 Data		
a. Assessed Value	\$873,747,113	\$873,747,113
b. Real Estate Mills	34.5215	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,524,577,659	\$2,524,577,659
d. Assessed Value	\$875,445,604	\$875,445,604
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$30,163,061	\$30,163,061
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$30,163,061	\$30,163,061
(f Total * g)		
i. Base Mills Subject to Index	34.5215	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.92000%	94.92000%
k. Tax Levy Needed	\$30,659,418	\$30,659,418
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	35.0215	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,659,418	\$30,659,418
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,289,888
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,903,562
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,903,562	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>	
Total Approx. Tax Revenue:	\$29,273,092	
Approx. Tax Levy for Tax Rate Calculation:	\$30,659,418	
	Mifflin	Total

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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$9,265.42	
Number of Homestead/Farmstead Properties	10487	10487
Median Assessed Value of Homestead Properties		\$40,200

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,903,562
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>
Total Approx. Tax Revenue:	\$29,273,092
Approx. Tax Levy for Tax Rate Calculation:	\$30,659,418
	Mifflin
	Total

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

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>			
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue</u>	
							<u>Generated By Mills</u>	
Mifflin	875,445,604	35.0215	30,659,418			94.92000%		
Totals:	875,445,604		30,659,418	-	3,369,530 =	27,289,888 X	94.92000% =	25,903,562
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	100,000			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	100,000	100,000	
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	70,000	70,000	
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						170,000	170,000	
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			0.850%	0.000%	8,900,000	8,900,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000	650,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						9,550,000	9,550,000	
Total Act 511, Current Taxes							9,720,000	
Act 511 Tax Limit -->					2,524,577,659 X	12	30,294,932	
					Market Value	Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Mifflin	34.5215	35.0215	1.45%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,059,244
1200 Special Programs - Elementary / Secondary	18,515,663
1300 Vocational Education	3,859,223
1400 Other Instructional Programs - Elementary / Secondary	1,587,934
1500 Nonpublic School Programs	120,530
Total Instruction	\$63,142,594
2000 Support Services	
2100 Support Services - Students	3,259,619
2200 Support Services - Instructional Staff	2,274,659
2300 Support Services - Administration	5,456,257
2400 Support Services - Pupil Health	1,151,157
2500 Support Services - Business	879,056
2600 Operation and Maintenance of Plant Services	8,201,483
2700 Student Transportation Services	7,097,743
2800 Support Services - Central	3,262,444
Total Support Services	\$31,582,418
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,722,102
3300 Community Services	27,886
Total Operation of Non-Instructional Services	\$1,749,988
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,898,888
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,198,888
Total Estimated Expenditures and Other Financing Uses	\$105,673,888

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		17,593,932
200 Personnel Services - Employee Benefits		13,390,379
300 Purchased Professional and Technical Services		931,618
400 Purchased Property Services		245,234
500 Other Purchased Services		4,818,917
600 Supplies		2,079,164
Total Regular Programs - Elementary / Secondary		\$39,059,244
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		8,180,762
200 Personnel Services - Employee Benefits		6,606,075
300 Purchased Professional and Technical Services		425,000
400 Purchased Property Services		5,350
500 Other Purchased Services		3,188,036
600 Supplies		107,440
800 Other Objects		3,000
Total Special Programs - Elementary / Secondary		\$18,515,663
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		786,731
200 Personnel Services - Employee Benefits		664,948
400 Purchased Property Services		2,075
500 Other Purchased Services		2,316,257
600 Supplies		89,212
Total Vocational Education		\$3,859,223
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		679,383
200 Personnel Services - Employee Benefits		461,851
300 Purchased Professional and Technical Services		8,000
500 Other Purchased Services		128,450
600 Supplies		309,750
800 Other Objects		500
Total Other Instructional Programs - Elementary / Secondary		\$1,587,934
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		63,840
200 Personnel Services - Employee Benefits		49,340
500 Other Purchased Services		2,500
600 Supplies		4,850
Total Nonpublic School Programs		\$120,530
Total Instruction		\$63,142,594
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,710,034
200 Personnel Services - Employee Benefits		1,237,264

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	205,902
500	Other Purchased Services	4,095
600	Supplies	101,324
800	Other Objects	1,000
Total Support Services - Students		\$3,259,619
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,028,517
200	Personnel Services - Employee Benefits	989,942
300	Purchased Professional and Technical Services	83,633
500	Other Purchased Services	91,303
600	Supplies	80,264
800	Other Objects	1,000
Total Support Services - Instructional Staff		\$2,274,659
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,773,527
200	Personnel Services - Employee Benefits	2,043,250
300	Purchased Professional and Technical Services	405,750
500	Other Purchased Services	94,220
600	Supplies	69,900
800	Other Objects	69,610
Total Support Services - Administration		\$5,456,257
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	590,339
200	Personnel Services - Employee Benefits	505,383
300	Purchased Professional and Technical Services	43,305
500	Other Purchased Services	710
600	Supplies	10,900
800	Other Objects	520
Total Support Services - Pupil Health		\$1,151,157
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	429,042
200	Personnel Services - Employee Benefits	287,764
300	Purchased Professional and Technical Services	101,500
500	Other Purchased Services	17,000
600	Supplies	42,250
800	Other Objects	1,500
Total Support Services - Business		\$879,056
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,583,589
200	Personnel Services - Employee Benefits	2,288,932
300	Purchased Professional and Technical Services	282,415
400	Purchased Property Services	1,239,850
500	Other Purchased Services	415,222
600	Supplies	1,347,475
700	Property	43,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$8,201,483
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	88,415
200 Personnel Services - Employee Benefits	51,753
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	6,946,075
600 Supplies	10,300
800 Other Objects	200
Total Student Transportation Services	\$7,097,743
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	887,801
200 Personnel Services - Employee Benefits	657,858
300 Purchased Professional and Technical Services	204,830
400 Purchased Property Services	10,000
500 Other Purchased Services	23,476
600 Supplies	1,470,479
800 Other Objects	8,000
Total Support Services - Central	\$3,262,444
Total Support Services	\$31,582,418
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	647,207
200 Personnel Services - Employee Benefits	290,060
300 Purchased Professional and Technical Services	185,000
500 Other Purchased Services	352,500
600 Supplies	215,335
800 Other Objects	32,000
Total Student Activities	\$1,722,102
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,005
200 Personnel Services - Employee Benefits	2,520
600 Supplies	15,361
Total Community Services	\$27,886
Total Operation of Non-Instructional Services	\$1,749,988
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,176,888
900 Other Uses of Funds	6,722,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,898,888
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,198,888
TOTAL EXPENDITURES	\$105,673,888

Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	29,650,000	23,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	8,800,000	7,700,000
Debt Service Fund	22,000	22,000
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200	200
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	235,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$38,732,200	\$30,972,200

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$38,732,200	\$30,972,200

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	45,109,000	38,316,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,500,000	2,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,700,000	6,700,000
0599 Other Noncurrent Liabilities	4,653,412	4,302,412
Total General Fund	\$58,962,412	\$51,818,412
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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		

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<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	\$58,962,412	\$51,818,412

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	6,721,000	7,144,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$6,721,000	\$7,144,000
TOTAL INDEBTEDNESS	\$65,683,412	\$58,962,412

Account Description	Amounts
0810 Nonspendable Fund Balance	106,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	125,000
0840 Assigned Fund Balance	14,433,506
0850 Unassigned Fund Balance	7,796,890
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,355,396
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,761,396

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Melinda K Kenep

(717)447-2517

Extn :

Contact Person

Telephone

Extension

mkk08@mcsdk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflin County SD	COUNTY : Mifflin	AUN : 111444602
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)?

Yes ☐

No ☒

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

Total Budgeted Expenditures	\$105673888
Ending Unassigned Fund Balance	\$7796892
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.37%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2026

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflin County SD	County : Mifflin	AUN Number : 111444602
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/21/26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The district employs Budgetary Reserve to provide for operating contingencies
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district typically carries encumbrances forward from the current year into the next and liquidates upon receipt of the merchandise
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	106,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	125,000
0840 Assigned Fund Balance	20,113,687
0850 Unassigned Fund Balance	7,796,893
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$28,035,580</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	39,122,425
7000 Revenue from State Sources	56,799,503
8000 Revenue from Federal Sources	3,656,289
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$99,578,217</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$127,613,797</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,488,075
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	170,000
6150 Current Act 511 Taxes - Proportional Assessments	9,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,530,000
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	76,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	927,357
6920 Contributions and Donations from Private Sources	350,000
6990 Refunds and Other Miscellaneous Revenue	96,993
REVENUE FROM LOCAL SOURCES	\$39,122,425
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	27,532,761
7160 Tuition for Orphans Subsidy	106,000
7271 Special Education funds for School-Aged Pupils	4,628,232
7311 Pupil Transportation Subsidy	4,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,221,587
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	3,346,897
7360 Safe Schools	188,553
7531 Ready to Learn-Foundation	5,977,473
7810 State Share of Social Security and Medicare Taxes	1,602,000
7820 State Share of Retirement Contributions	7,231,000
REVENUE FROM STATE SOURCES	\$56,799,503
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	2,742,241
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	266,652
8516 Title III - Language Instruction for English Learners and Immigrant Students	11,562
8517 Title IV - 21st Century Schools	209,144
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	105,107
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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	291,583
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$3,656,289
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,578,217

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,488,075	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,369,530</u>	
Total Approx. Tax Revenue:	\$28,857,605	
Approx. Tax Levy for Tax Rate Calculation:	\$30,221,695	
	Mifflin	Total
2025-26 Data		
a. Assessed Value	\$873,747,113	\$873,747,113
b. Real Estate Mills	34.5215	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,524,577,659	\$2,524,577,659
d. Assessed Value	\$875,445,604	\$875,445,604
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$30,163,061	\$30,163,061
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2025-26 Tax Levy	\$30,163,061	\$30,163,061
(f Total * g)		
i. Base Mills Subject to Index	34.5215	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.92000%	94.92000%
k. Tax Levy Needed	\$30,221,695	\$30,221,695
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	34.5215	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,221,695	\$30,221,695
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,852,165
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,488,075
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

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

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

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

Act 1 Index (current): 4.8%

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

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

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Mifflin	875,445,604	34.5215	30,221,695				94.92000%		
Totals:	875,445,604		30,221,695	-	3,369,530	=	26,852,165	X	94.92000% = 25,488,075
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	100,000				
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	100,000	100,000		
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	70,000	70,000		
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						170,000	170,000		
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			0.850%	0.000%	8,900,000	8,900,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000	650,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments						9,550,000	9,550,000		
Total Act 511, Current Taxes							9,720,000		
Act 511 Tax Limit -->					2,524,577,659	X	12	30,294,932	
					Market Value		Mills	(511 Limit)	

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

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,059,244
1200 Special Programs - Elementary / Secondary	18,515,663
1300 Vocational Education	3,859,223
1400 Other Instructional Programs - Elementary / Secondary	1,587,934
1500 Nonpublic School Programs	120,530
Total Instruction	\$63,142,594
2000 Support Services	
2100 Support Services - Students	3,259,619
2200 Support Services - Instructional Staff	2,274,659
2300 Support Services - Administration	5,456,257
2400 Support Services - Pupil Health	1,151,157
2500 Support Services - Business	879,056
2600 Operation and Maintenance of Plant Services	8,201,483
2700 Student Transportation Services	7,097,743
2800 Support Services - Central	3,262,444
Total Support Services	\$31,582,418
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,722,102
3300 Community Services	27,886
Total Operation of Non-Instructional Services	\$1,749,988
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,898,888
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$9,198,888
Total Estimated Expenditures and Other Financing Uses	\$105,673,888

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		17,593,932
200 Personnel Services - Employee Benefits		13,390,379
300 Purchased Professional and Technical Services		931,618
400 Purchased Property Services		245,234
500 Other Purchased Services		4,818,917
600 Supplies		2,079,164
Total Regular Programs - Elementary / Secondary		\$39,059,244
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		8,180,762
200 Personnel Services - Employee Benefits		6,606,075
300 Purchased Professional and Technical Services		425,000
400 Purchased Property Services		5,350
500 Other Purchased Services		3,188,036
600 Supplies		107,440
800 Other Objects		3,000
Total Special Programs - Elementary / Secondary		\$18,515,663
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		786,731
200 Personnel Services - Employee Benefits		664,948
400 Purchased Property Services		2,075
500 Other Purchased Services		2,316,257
600 Supplies		89,212
Total Vocational Education		\$3,859,223
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		679,383
200 Personnel Services - Employee Benefits		461,851
300 Purchased Professional and Technical Services		8,000
500 Other Purchased Services		128,450
600 Supplies		309,750
800 Other Objects		500
Total Other Instructional Programs - Elementary / Secondary		\$1,587,934
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		63,840
200 Personnel Services - Employee Benefits		49,340
500 Other Purchased Services		2,500
600 Supplies		4,850
Total Nonpublic School Programs		\$120,530
Total Instruction		\$63,142,594
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,710,034
200 Personnel Services - Employee Benefits		1,237,264

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	205,902
500 Other Purchased Services	4,095
600 Supplies	101,324
800 Other Objects	1,000
Total Support Services - Students	\$3,259,619
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,028,517
200 Personnel Services - Employee Benefits	989,942
300 Purchased Professional and Technical Services	83,633
500 Other Purchased Services	91,303
600 Supplies	80,264
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$2,274,659
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,773,527
200 Personnel Services - Employee Benefits	2,043,250
300 Purchased Professional and Technical Services	405,750
500 Other Purchased Services	94,220
600 Supplies	69,900
800 Other Objects	69,610
Total Support Services - Administration	\$5,456,257
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	590,339
200 Personnel Services - Employee Benefits	505,383
300 Purchased Professional and Technical Services	43,305
500 Other Purchased Services	710
600 Supplies	10,900
800 Other Objects	520
Total Support Services - Pupil Health	\$1,151,157
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	429,042
200 Personnel Services - Employee Benefits	287,764
300 Purchased Professional and Technical Services	101,500
500 Other Purchased Services	17,000
600 Supplies	42,250
800 Other Objects	1,500
Total Support Services - Business	\$879,056
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,583,589
200 Personnel Services - Employee Benefits	2,288,932
300 Purchased Professional and Technical Services	282,415
400 Purchased Property Services	1,239,850
500 Other Purchased Services	415,222
600 Supplies	1,347,475
700 Property	43,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$8,201,483
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	88,415
200 Personnel Services - Employee Benefits	51,753
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	6,946,075
600 Supplies	10,300
800 Other Objects	200
Total Student Transportation Services	\$7,097,743
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	887,801
200 Personnel Services - Employee Benefits	657,858
300 Purchased Professional and Technical Services	204,830
400 Purchased Property Services	10,000
500 Other Purchased Services	23,476
600 Supplies	1,470,479
800 Other Objects	8,000
Total Support Services - Central	\$3,262,444
Total Support Services	\$31,582,418
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	647,207
200 Personnel Services - Employee Benefits	290,060
300 Purchased Professional and Technical Services	185,000
500 Other Purchased Services	352,500
600 Supplies	215,335
800 Other Objects	32,000
Total Student Activities	\$1,722,102
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,005
200 Personnel Services - Employee Benefits	2,520
600 Supplies	15,361
Total Community Services	\$27,886
Total Operation of Non-Instructional Services	\$1,749,988
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,176,888
900 Other Uses of Funds	6,722,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,898,888
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$9,198,888
TOTAL EXPENDITURES	\$105,673,888

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	29,650,000	23,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	8,800,000	7,700,000
Debt Service Fund	22,000	22,000
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200	200
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	235,000	225,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$38,732,200	\$30,972,200

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$38,732,200	\$30,972,200

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	45,109,000	38,316,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,500,000	2,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,700,000	6,700,000
0599 Other Noncurrent Liabilities	4,653,412	4,302,412
Total General Fund	\$58,962,412	\$51,818,412
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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>06/30/2026 Estimate</u>	<u>06/30/2027 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		

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<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	\$58,962,412	\$51,818,412

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	6,721,000	7,144,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$6,721,000	\$7,144,000
TOTAL INDEBTEDNESS	\$65,683,412	\$58,962,412

Account Description	Amounts
0810 Nonspendable Fund Balance	106,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	125,000
0840 Assigned Fund Balance	14,018,017
0850 Unassigned Fund Balance	7,796,892
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,939,909
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,345,909