

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

Eric S Petery

(717)692-2108

Extn :3160

Contact Person

Telephone

Extension

peterye@mlbgdsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millersburg Area SD	COUNTY : Dauphin	AUN : 115226103
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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	\$19764244
Ending Unassigned Fund Balance	\$1561405
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.90%

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**

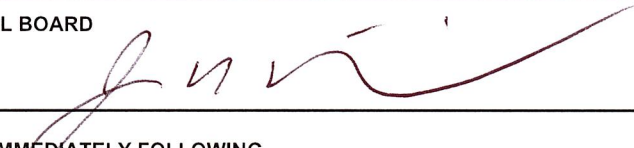
24 PS 6-687(a)(1)

(03/2006)

School District Name : Millersburg Area SD	County : Dauphin	AUN Number : 115226103
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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 5/5/26
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$275,236.00 Function 2200, Object 200: \$277,243.00	Large increase in healthcare cost. The salary for the Special Education Coordinator has been removed in the budget as these duties are being absorbed by the Superintendent.
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$92,099.00 Function 1800, Object 200: \$101,860.00	Large increase in healthcare cost. Pre-K teacher at top of the pay schedule is being replace by a beginning teacher.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds in Budgetary Reserve are budgeted for unforeseen expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance may be used to balance revenues and expenditures in the following years budget. Based on final audited numbers, the Board has the option to consider a transfer from the General Fund to the Capital Reserve for facility improvement.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for PSERS Expenses
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future Cyber Charter and Healthcare Expenses

<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	
0820 Restricted Fund Balance	102,117
0830 Committed Fund Balance	725,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	3,096,982
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,821,982</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,496,485
7000 Revenue from State Sources	9,466,822
8000 Revenue from Federal Sources	265,360
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,228,667</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$25,050,649</u>

LEA : 115226103 Millersburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,849,246
6112 Interim Real Estate Taxes	8,056
6113 Public Utility Realty Taxes	7,323
6114 Payments in Lieu of Current Taxes - State / Local	781
6120 Current Per Capita Taxes, Section 679	12,600
6140 Current Act 511 Taxes - Flat Rate Assessments	12,600
6150 Current Act 511 Taxes - Proportional Assessments	1,501,477
6400 Delinquencies on Taxes Levied / Assessed by the LEA	484,438
6500 Earnings on Investments	268,684
6700 Revenues from LEA Activities	49,331
6800 Revenues from Intermediary Sources / Pass-Through Funds	145,000
6940 Tuition from Patrons	125,000
6990 Refunds and Other Miscellaneous Revenue	31,949
REVENUE FROM LOCAL SOURCES	\$9,496,485
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,237,117
7271 Special Education funds for School-Aged Pupils	890,097
7292 Pre-K Counts	190,500
7311 Pupil Transportation Subsidy	238,364
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,111
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	210,111
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,968
7340 State Property Tax Reduction Allocation	439,421
7531 Ready to Learn-Foundation	127,733
7532 Ready to Learn-Adequacy Supplement	420,337
7810 State Share of Social Security and Medicare Taxes	315,200
7820 State Share of Retirement Contributions	1,365,863
REVENUE FROM STATE SOURCES	\$9,466,822
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	216,014
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,303
8517 Title IV - 21st Century Schools	16,288

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,755
REVENUE FROM FEDERAL SOURCES	\$265,360
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,228,667

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,849,246	
Amount of Tax Relief for Homestead Exclusions	<u>\$439,421</u>	
Total Approx. Tax Revenue:	\$7,288,667	
Approx. Tax Levy for Tax Rate Calculation:	\$7,725,853	
	Dauphin	Total

2025-26 Data		
a. Assessed Value	\$284,930,850	\$284,930,850
b. Real Estate Mills	26.2077	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$409,873,759	\$409,873,759
d. Assessed Value	\$285,375,350	\$285,375,350
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$7,467,382	\$7,467,382
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$7,467,382	\$7,467,382
(f Total * g)		
i. Base Mills Subject to Index	26.2077	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$7,725,853	\$7,725,853
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	27.0726	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,725,853	\$7,725,853
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,286,432
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,849,246
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,849,246	
Amount of Tax Relief for Homestead Exclusions	<u>\$439,421</u>	
Total Approx. Tax Revenue:	\$7,288,667	
Approx. Tax Levy for Tax Rate Calculation:	\$7,725,853	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.4394	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,830,528	\$7,830,528
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	\$10,087.05	
Number of Homestead/Farmstead Properties	1599	1599
Median Assessed Value of Homestead Properties		\$89,400

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,849,246
Amount of Tax Relief for Homestead Exclusions	<u>\$439,421</u>
Total Approx. Tax Revenue:	\$7,288,667
Approx. Tax Levy for Tax Rate Calculation:	\$7,725,853
	Dauphin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$439,421	Lowering RE Tax Rate	\$0	\$439,421
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$439,421

2026-2027 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 115226103 Millersburg Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/6/2026 9:58:09 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Dauphin	285,375,350	27.0726	7,725,853			94.00000%	
Totals:	285,375,350		7,725,853	- 439,421	= 7,286,432	X 94.00000%	= 6,849,246
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	12,600		
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	12,600	12,600
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						12,600	12,600
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	927,588	927,588
6152	Current Act 511 Occupation Taxes			250.00000	0.000	473,395	473,395
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	100,494	100,494
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						1,501,477	1,501,477
Total Act 511, Current Taxes							1,514,077
Act 511 Tax Limit -->				409,873,759		X 12	4,918,485
				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> Dauphin	26.2077	27.0726	3.31%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6152	Current Act 511 Occupation Taxes	250.00000	250.00000	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,538,982
1200 Special Programs - Elementary / Secondary	3,719,673
1300 Vocational Education	155,056
1400 Other Instructional Programs - Elementary / Secondary	1,009
1600 Adult Education Programs	50,000
1800 Pre-Kindergarten	201,323
Total Instruction	\$11,666,043
2000 Support Services	
2100 Support Services - Students	647,145
2200 Support Services - Instructional Staff	629,531
2300 Support Services - Administration	1,383,105
2400 Support Services - Pupil Health	287,873
2500 Support Services - Business	485,556
2600 Operation and Maintenance of Plant Services	1,514,720
2700 Student Transportation Services	761,843
2800 Support Services - Central	553,975
2900 Other Support Services	6,283
Total Support Services	\$6,270,031
3000 Operation of Non-Instructional Services	
3200 Student Activities	269,415
Total Operation of Non-Instructional Services	\$269,415
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,458,755
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,558,755
Total Estimated Expenditures and Other Financing Uses	\$19,764,244

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,636,247
200 Personnel Services - Employee Benefits		2,520,789
300 Purchased Professional and Technical Services		137,320
400 Purchased Property Services		8,000
500 Other Purchased Services		925,999
600 Supplies		310,503
800 Other Objects		124
Total Regular Programs - Elementary / Secondary		\$7,538,982
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,260,891
200 Personnel Services - Employee Benefits		908,264
300 Purchased Professional and Technical Services		314,290
500 Other Purchased Services		1,180,176
600 Supplies		55,768
800 Other Objects		284
Total Special Programs - Elementary / Secondary		\$3,719,673
1300 <u>Vocational Education</u>		
500 Other Purchased Services		155,056
Total Vocational Education		\$155,056
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
300 Purchased Professional and Technical Services		1,009
Total Other Instructional Programs - Elementary / Secondary		\$1,009
1600 <u>Adult Education Programs</u>		
500 Other Purchased Services		50,000
Total Adult Education Programs		\$50,000
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		92,099
200 Personnel Services - Employee Benefits		101,860
500 Other Purchased Services		6,122
600 Supplies		1,242
Total Pre-Kindergarten		\$201,323
Total Instruction		\$11,666,043
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		381,905
200 Personnel Services - Employee Benefits		213,573
300 Purchased Professional and Technical Services		19,200
500 Other Purchased Services		2,181
600 Supplies		30,000
800 Other Objects		286
Total Support Services - Students		\$647,145

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	275,236
200 Personnel Services - Employee Benefits	277,243
300 Purchased Professional and Technical Services	45,479
400 Purchased Property Services	91
500 Other Purchased Services	5,692
600 Supplies	25,790
Total Support Services - Instructional Staff	\$629,531
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	609,275
200 Personnel Services - Employee Benefits	490,439
300 Purchased Professional and Technical Services	212,916
400 Purchased Property Services	182
500 Other Purchased Services	23,511
600 Supplies	33,001
800 Other Objects	13,781
Total Support Services - Administration	\$1,383,105
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	115,380
200 Personnel Services - Employee Benefits	90,771
300 Purchased Professional and Technical Services	76,316
600 Supplies	5,406
Total Support Services - Pupil Health	\$287,873
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	213,704
200 Personnel Services - Employee Benefits	203,697
300 Purchased Professional and Technical Services	3,572
400 Purchased Property Services	91
500 Other Purchased Services	24,497
600 Supplies	38,086
800 Other Objects	1,909
Total Support Services - Business	\$485,556
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	429,000
200 Personnel Services - Employee Benefits	311,825
300 Purchased Professional and Technical Services	83,477
400 Purchased Property Services	153,775
500 Other Purchased Services	107,542
600 Supplies	352,101
700 Property	75,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$1,514,720
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	761,843

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$761,843
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	127,613
200 Personnel Services - Employee Benefits	105,759
300 Purchased Professional and Technical Services	171,855
600 Supplies	93,182
700 Property	55,566
Total Support Services - Central	\$553,975
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,283
Total Other Support Services	\$6,283
Total Support Services	\$6,270,031
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	87,155
200 Personnel Services - Employee Benefits	45,256
300 Purchased Professional and Technical Services	59,626
400 Purchased Property Services	598
500 Other Purchased Services	49,757
600 Supplies	21,749
800 Other Objects	5,274
Total Student Activities	\$269,415
Total Operation of Non-Instructional Services	\$269,415
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	604,819
900 Other Uses of Funds	853,936
Total Debt Service / Other Expenditures and Financing Uses	\$1,458,755
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,558,755
TOTAL EXPENDITURES	\$19,764,244

LEA : 115226103 Millersburg Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	5,000,000	4,520,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,400,000	3,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	330,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,830,000	\$7,620,000

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

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,830,000	\$7,620,000

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	18,914,634	17,588,816
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	173,796	151,654
0540 Accumulated Compensated Absences	725,357	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,434,350	1,322,875
0599 Other Noncurrent Liabilities		
Total General Fund	\$21,248,137	\$19,713,345
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		

LEA : 115226103 Millersburg Area 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	\$21,248,137	\$19,713,345

<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$21,248,137	\$19,713,345

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	102,117
0830 Committed Fund Balance	725,000
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	1,561,405
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,286,405
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,488,522