

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

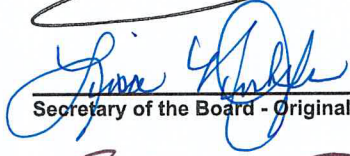
General Fund Budget Approval

Date of Adoption of the General Fund Budget:



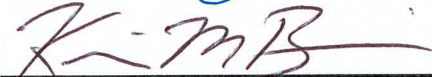
President of the Board - Original Signature Required

Date 5-14-26



Secretary of the Board - Original Signature Required

Date 5-14-26



Chief School Administrator - Original Signature Required

Date 5-14-26

Cheri L Gregg

Contact Person

Telephone (724)932-5557 Extn :1102

Extension



Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jamestown Area SD	COUNTY : Mercer	AUN : 104433604
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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	\$11360487
Ending Unassigned Fund Balance	\$1135199
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.99%

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 : Jamestown Area SD	County : Mercer	AUN Number : 104433604
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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 5-15-26
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

2026-2027 Final General Fund Budget
LEA : 104433604 Jamestown Area SD
Printed 5/15/2026 10:32:55 AM

Justification

Val Number Description

<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	595	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,836,908	
0850 Unassigned Fund Balance	1,150,784	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,987,692</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,131,624	
7000 Revenue from State Sources	6,087,778	
8000 Revenue from Federal Sources	125,500	
9000 Other Financing Sources	1,000,000	
Total Estimated Revenues And Other Financing Sources		<u>\$11,344,902</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$15,332,594</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,045,453
6112 Interim Real Estate Taxes	512
6113 Public Utility Realty Taxes	100
6114 Payments in Lieu of Current Taxes - State / Local	26,778
6120 Current Per Capita Taxes, Section 679	8,700
6140 Current Act 511 Taxes - Flat Rate Assessments	8,700
6150 Current Act 511 Taxes - Proportional Assessments	437,608
6400 Delinquencies on Taxes Levied / Assessed by the LEA	204,273
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	284,500
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$4,131,624
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,568,205
7144 Cyber Charter Transition	15,000
7271 Special Education funds for School-Aged Pupils	476,985
7311 Pupil Transportation Subsidy	306,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	14,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,180
7340 State Property Tax Reduction Allocation	481,258
7360 Safe Schools	106,000
7531 Ready to Learn-Foundation	199,727
7810 State Share of Social Security and Medicare Taxes	157,915
7820 State Share of Retirement Contributions	743,508
REVENUE FROM STATE SOURCES	\$6,087,778
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	18,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
REVENUE FROM FEDERAL SOURCES	\$125,500

	<u>Amount</u>
OTHER FINANCING SOURCES	
9800 Intrafund Transfers In	1,000,000
OTHER FINANCING SOURCES	\$1,000,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,344,902

Act 1 Index (current): 4.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$3,045,889

\$481,258

\$3,527,147

\$3,666,737

Crawford

Mercer

Total

Section 672.1 Method Choice: (a)(1)

2025-26 Data

a. Assessed Value

\$51,127,432

\$16,443,300

\$67,570,732

b. Real Estate Mills

46.4100

71.6800

I. 2026-27 Data

c. 2024 STEB Market Value

\$204,379,807

\$96,550,247

\$300,930,054

d. Assessed Value

\$51,382,135

\$16,433,400

\$67,815,535

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2025-26 Calculations

f. 2025-26 Tax Levy

\$2,372,824

\$1,178,656

\$3,551,480

(a * b)

2026-27 Calculations

g. Percent of Total Market Value

67.91605%

32.08395%

100.00000%

II.

h. Rebalanced 2025-26 Tax Levy

\$2,412,025

\$1,139,455

\$3,551,480

(f Total * g)

i. Base Mills Subject to Index

47.1767

71.6800

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

95.65000%

95.55000%

95.61792%

k. Tax Levy Needed

\$2,490,303

\$1,176,434

\$3,666,737

(Approx. Tax Levy * g)

I. 2026-27 Real Estate Tax Rate

48.4600

71.5800

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$2,489,978

\$1,176,303

\$3,666,281

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$3,185,023

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$3,045,453

(n * Est. Pct. Collection)

AUN: 104433604 Jamestown Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,045,889

Amount of Tax Relief for Homestead Exclusions

\$481,258

Total Approx. Tax Revenue:

\$3,527,147

Approx. Tax Levy for Tax Rate Calculation:

\$3,666,737

Crawford

Mercer

Total

Index Maximums

p. Maximum Mills Based On Index

49.1581

74.6905

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$2,525,848

\$1,227,419

\$3,753,267

(p / 1000 * d)

IV.

s. Millage Rate within Index?

Yes

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$8,415.00

\$5,696.00

V.

Number of Homestead/Farmstead Properties

734

453

1187

Median Assessed Value of Homestead Properties

\$22,250

AUN: 104433604 Jamestown Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,045,889

Amount of Tax Relief for Homestead Exclusions

\$481,258

Total Approx. Tax Revenue:

\$3,527,147

Approx. Tax Levy for Tax Rate Calculation:

\$3,666,737

Crawford

Mercer

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$481,258

Lowering RE Tax Rate

\$0

\$481,258

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$481,258

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Crawford	51,382,135	48.4600	2,489,978			95.65000%	
Mercer	16,433,400	71.5800	1,176,303			95.55000%	
Totals:	67,815,535		3,666,281	481,258	= 3,185,023	X 95.61792%	= 3,045,453

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		8,700
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	8,700
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			8,700
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	375,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	62,608
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			437,608
Total Act 511, Current Taxes			446,308
Act 511 Tax Limit -->		300,930,054 X	12
		Market Value	Mills
			3,611,161
			(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>									
	Crawford	47.1767	48.4600	2.73%	Yes	4.2%				
	Mercer	71.6800	71.5800	-0.12%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	3,869,827
1200 Special Programs - Elementary / Secondary	1,301,827
1300 Vocational Education	373,562
1400 Other Instructional Programs - Elementary / Secondary	3,875
Total Instruction	\$5,549,091
2000 Support Services	
2100 Support Services - Students	588,935
2200 Support Services - Instructional Staff	523,858
2300 Support Services - Administration	915,274
2400 Support Services - Pupil Health	87,488
2500 Support Services - Business	320,905
2600 Operation and Maintenance of Plant Services	1,181,594
2700 Student Transportation Services	672,000
2800 Support Services - Central	5,698
2900 Other Support Services	5,900
Total Support Services	\$4,301,652
3000 Operation of Non-Instructional Services	
3200 Student Activities	234,681
Total Operation of Non-Instructional Services	\$234,681
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	58,500
Total Facilities Acquisition, Construction and Improvement Services	\$58,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	216,563
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$1,216,563
Total Estimated Expenditures and Other Financing Uses	\$11,360,487

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,064,204
200 Personnel Services - Employee Benefits	1,435,610
300 Purchased Professional and Technical Services	70,400
400 Purchased Property Services	1,400
500 Other Purchased Services	190,018
600 Supplies	99,595
700 Property	4,400
800 Other Objects	4,200
Total Regular Programs - Elementary / Secondary	\$3,869,827
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	684,913
200 Personnel Services - Employee Benefits	421,614
300 Purchased Professional and Technical Services	31,705
500 Other Purchased Services	153,412
600 Supplies	8,250
800 Other Objects	1,933
Total Special Programs - Elementary / Secondary	\$1,301,827
1300 Vocational Education	
500 Other Purchased Services	373,562
Total Vocational Education	\$373,562
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,075
500 Other Purchased Services	300
Total Other Instructional Programs - Elementary / Secondary	\$3,875
Total Instruction	\$5,549,091
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	331,940
200 Personnel Services - Employee Benefits	238,852
500 Other Purchased Services	1,000
600 Supplies	15,543
800 Other Objects	1,600
Total Support Services - Students	\$588,935
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	179,783
200 Personnel Services - Employee Benefits	136,337
300 Purchased Professional and Technical Services	8,910
400 Purchased Property Services	81,500
500 Other Purchased Services	350
600 Supplies	103,728
700 Property	12,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,250
Total Support Services - Instructional Staff	\$523,858
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	530,717
200 Personnel Services - Employee Benefits	286,640
300 Purchased Professional and Technical Services	46,200
500 Other Purchased Services	22,717
600 Supplies	17,500
800 Other Objects	11,500
Total Support Services - Administration	\$915,274
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	49,068
200 Personnel Services - Employee Benefits	32,070
300 Purchased Professional and Technical Services	900
500 Other Purchased Services	400
600 Supplies	5,050
Total Support Services - Pupil Health	\$87,488
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	143,349
200 Personnel Services - Employee Benefits	110,206
300 Purchased Professional and Technical Services	39,500
400 Purchased Property Services	17,000
500 Other Purchased Services	2,650
600 Supplies	5,100
800 Other Objects	3,100
Total Support Services - Business	\$320,905
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	326,400
200 Personnel Services - Employee Benefits	256,794
300 Purchased Professional and Technical Services	139,300
400 Purchased Property Services	63,500
500 Other Purchased Services	81,800
600 Supplies	273,400
700 Property	40,000
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$1,181,594
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	672,000
Total Student Transportation Services	\$672,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,698
Total Support Services - Central	\$5,698
2900 <u>Other Support Services</u>	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,900
Total Other Support Services	\$5,900
Total Support Services	\$4,301,652
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	107,529
200 Personnel Services - Employee Benefits	47,995
300 Purchased Professional and Technical Services	21,170
500 Other Purchased Services	35,150
600 Supplies	18,137
700 Property	4,500
800 Other Objects	200
Total Student Activities	\$234,681
Total Operation of Non-Instructional Services	\$234,681
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
600 Supplies	58,500
Total Facilities Acquisition, Construction and Improvement Services	\$58,500
Total Facilities Acquisition, Construction and Improvement Services	\$58,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	19,408
900 Other Uses of Funds	197,155
Total Debt Service / Other Expenditures and Financing Uses	\$216,563
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$1,216,563
TOTAL EXPENDITURES	\$11,360,487

Account Description	Amounts
0810 Nonspendable Fund Balance	595
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,972,107
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,972,107
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,972,702

